352.0742b
A463
c.2

Annual Reports

Of The Selectmen And Other Town Officers of the Town of

ALSTEAD, NH

FOR THE YEAR ENDING DECEMBER 31

N. H. STATE LIBRARY
APR 24 2003
CONCORD, NH

2002

TOWN MEETING

TUESDAY, MARCH 11, 2003

TOWN INFORMATION

Selectmen 835-2986 Meeting on Tuesdays, 7:00 PM

Town Clerk – Tax Collector 835-2242
Hours: Monday thru Friday 8:00 AM – 4:00 PM

Planning Board – 2nd Monday of the month @ 7:30 PM

Zoning Board of Adjustment – 1st Monday of the month @ 7:30 PM

Zoning Officer: E. Dale Wilson · 835-2231 evenings

Health Officer: E. Dale Wilson 835-2231 evenings
Asst. Health Officer: Lelemae O'Brien 835-2349

Conservation Commission - 1st Wednesday of the month @ 5:00 PM

Fire Department

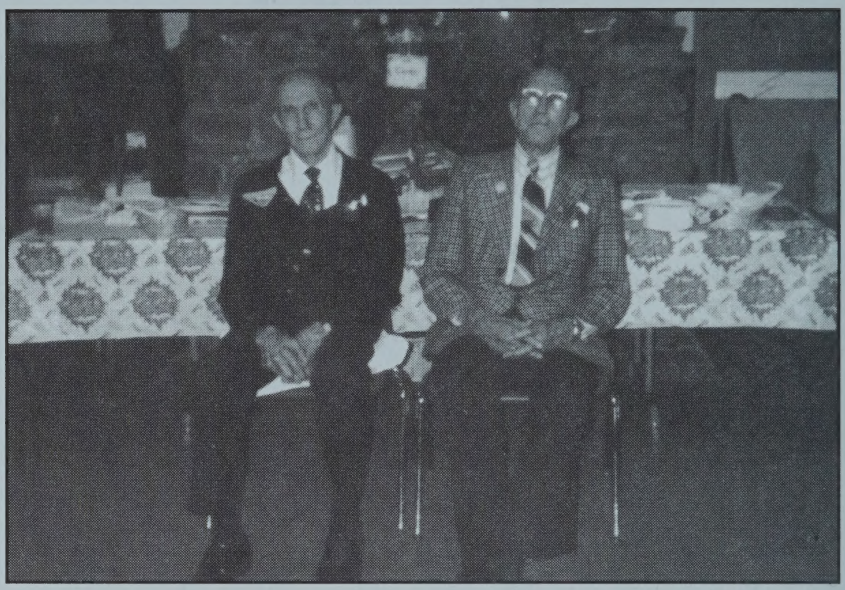
Executive Board – 1st Monday of the month, 7:00 PM
Regular Meeting – 2nd Monday of the month, 7:00 PM
Ambulance/Rescue Squad – 3rd Wednesday of the Month, 7:00 PM
Drills held on the 4th Monday of the month, 7:00 PM

Library Hours 835-6661
Wednesday 12:00 PM to 4:00 PM & 6:00 PM to 8:00 PM
Thursday & Friday, 12:00 PM to 6:00 PM

Transfer Station Hours 835-2425
Wednesday, 1:00 PM to 5:00 PM
Saturday, 8:00 AM to 5:00 PM

Town Highway Garage 835-2428

DEDICATION



RICHARD & CLIFFORD CLARK

Between the mid 1950's to the late 1970's if you asked anyone in Alstead who their Road Agent was, most would say "The Clark Brothers". Actually Clifford was elected the Road Agent and Richard worked for the Highway Department.

The first couple of years were very challenging with a $10,000 operating budget, one F.W.D. truck that was under constant repair, a grader and a Case Loader. The winters were bitter cold with deep snowdrifts and many of the highways that are now paved were graveled roads. It took many long hours to keep the roads open in the winter and maintained in the summer. At that time there was no vacation pay, Holiday pay, medical insurance, or overtime pay. As the operating budgets improved

so did the equipment and with the help of T.R.A. so did the highways and bridges.

Richard was the Sexton of the cemeteries from the mid 1950's until his failing health in the late 1990's. He mowed and maintained the cemeteries for many years and worked at times without pay so as to stay under the Cemetery Budget. He also served as the Cemetery Commissioner for many years, as well as driving bus for the Vilas High School when called upon. Richard also served as Welfare Officer from the mid 1960's until the late 1980's, helping the needy in town.

Clifford served on the Newell Pond Committee and the Maybelle Still Memorial Building Committee for several years. Both were members of the 3rd Congregational Church and the Prentice Hill Grange. Clifford served as Deacon of the Church and both Clifford and Richard served as past Masters of the Grange.

They owned and operated a Dairy farm of thirty-five cattle while serving the needs of the town.

They will best be remembered for their keen sense of humor and their dedication to the community to make Alstead a better place to live.

TABLE OF CONTENTS

Town Officials	1
Town Warrant	3
2003 Budget	9
Inventory of Property	16
2003 Ballot	18
Board of Selectmens Report	22
Auditors Report	28
Highway Report	64
Shedd Porter Librarians Report	65
Shedd Porter Library Trustees Report	66
Conservation Commission Report	67
Cold River Advisory Committee Report	68
Police Department Report	70
Animal Control Report	73
Fire Department Report	74
Forest Fire Warden Report	75
Ambulance Report	76
Historical Society Report	77
Trustees of Trust Funds Report	78
Cemetery Commission Report	79
Planning Board Report	80
Zoning Board of Adjustment Report	81
Transfer Station Report	82
Town Clerk/Tax Collector Report	83
2002 Births	84
2002 Marriages	85
2002 Deaths	86

TOWN OFFICIALS
2002

Matthew D. Saxton	Selectman	Term Expires 2003
Joel C. McCarty	Selectman	Term Expires 2004
William M. Moran	Selectman	Term Expires 2005
Peter Rhoades	Moderator	Term Expires 2004
Gloria Seddon	Town Clerk/Tax Collector	Term Expires 2003
Tina Christie	Treasurer	Term Expires 2005
David Crosby	Road Agent	Term Expires 2003
Carroll Timer Hatch	Parks Commissioner	Term Expires 2003
Christopher Lyons	Police Chief	Appointed
Kim Kercewich	Fire Chief	Appointed
Kim Kercewich	Forest Fire Warden	Appointed
Joel C. McCarty	Civil Defense Director	Appointed
Julia Cunniff	Librarian	Appointed
E. Dale Wilson	Zoning Officer	Appointed
E. Dale Wilson	Health Officer	Appointed
Bruce A. Bellows	Trustee of Trust Funds	Term Expires 2003
Reginald Clark	Trustee of Trust Funds	Term Expires 2004
Roberta (Suzie) Young	Trustee of Trust Funds	Term Expires 2005
David Crosby	Fire Commissioner	Term Expires 2003
Rock Wilson	Fire Commissioner	Term Expires 2004
Warren Campbell	Fire Commissioner	Term Expires 2005
Suzette Langlois	Library Trustee	Term Expires 2003
Mary Lou Huffling	Library Trustee	Term Expires 2004
Almut Yakovleff	Library Trustee	Term Expires 2004
Carol Renzelman	Library Trustee	Term Expires 2005
Erin Heidorn	Library Trustee	Term Expires 2005
Molly Leonard	Supervisor of Checklist	Term Expires 2004
Ethel Gendron	Supervisor of Checklist	Term Expires 2006
Barbara (Bobbie) Wilson	Supervisor of Checklist	Term Expires 2008

Ballot Clerks

Gertrude Putnam	Viola Hatch	Anne Cartwright	David Leonard

Matt Saxton	Ex-Officio Member	Term Expires 2003
Gloria Seddon	Planning Board	Term Expires 2003
Rosemarie Caffrey	Planning Board	Term Expires 2003
Don Bascom	Planning Board	Term Expires 2004
Julie Stevens	Alternate	Term Expires 2004
Peter Rhoades	Planning Board	Term Expires 2005
Randall F. Rhoades	Planning Board	Term Expires 2005
Richard Nalevanko	Planning Board	Term Expires 2005
David Konesko	Alternate	Term Expires 2005
Bonnie Vendig	Alternate	Term Expires 2005
Paul Rodrique	Zoning Board of Adjustment	Term Expires 2003
Samuel Sutcliffe	Zoning Board of Adjustment	Term Expires 2004
David Fiske	Zoning Board of Adjustment	Term Expires 2004
Richard Minard	Zoning Board of Adjustment	Term Expires 2004
David Collins	Zoning Board of Adjustment	Term Expires 2005
Dennis Molesky	Alternate	Term Expires 2005
Dorothy Walker	Maybell Still Memorial Building Comm.	Term Expires 2003
Bruce Bellows	Maybell Still Memorial Building Comm.	Term Expires 2004
Ralph Lafluer	Maybell Still Memorial Building Comm.	Term Expires 2005
Mary Hendrick	Conservation Commission	Term Expires 2003
Jeffrey Schadler	Conservation Commission	Term Expires 2003
Sarah Webb	Conservation Commission	Term Expires 2004
Joy Nalevanko	Conservation Commission	Term Expires 2004
Howard Weeks	Conservation Commission	Term Expires 2005
Bruce Bellows	Cemetery Commission	Term Expires 2003
Reginald Clark	Cemetery Commission	Term Expires 2004
Roberta (Suzie) Young	Cemetery Commission	Term Expires 2005
Joel McCarty	School Board Member Alstead Rep. Fall Mt. Consolidated School Officer	Term Expires 2004

STATE OF NEW HAMPSHIRE

TOWN OF ALSTEAD

To the inhabitants of the Town of Alstead in the County of Cheshire, in said State qualified to vote in Town Affairs:

You are hereby notified to meet at the Municipal Building in said Alstead on Tuesday, the 21st day of January, next at 7:00 PM for public hearing on the proposed operating budget and the Town Meeting warrant.

The first session will be held on Tuesday, the 4th day of February, 2003 at 7:00 PM at the Town Hall for the final explanation, discussion, or amendment, if necessary, of the articles on the warrant.

The final session of the annual Town Meeting for the election of town officers and for voting by ballot on all warrant articles. The polls will be open on Tuesday, March 11th, from 10:00 AM until 7:00 PM.

Article 1: To choose all necessary Town Officers for the ensuing year.

Article 2: To see if the Town will vote to raise and appropriate the sum of up to $22,588 to purchase a new 2003 Ford Crown Victoria, complete with equipment, for the Police Department; to authorize the withdrawal of $10,000 for this purpose from the Police Capital Reserve Fund, and to fund the balance by a transfer up to $12,238 of the December 31, 2002 fund balance (surplus) for this purpose.

This appropriation will not result in any new 2003 taxation.

The Selectmen recommend this appropriation.

Article 3: To see if the Town will vote to raise and appropriate the sum of up to $36,000 to replace the Town Garage roof, and to authorize a transfer of the December 31, 2002 fund balance (surplus) in that amount for that purpose.

This appropriation will not result in any new 2003 taxation.

The Selectmen recommend this appropriation.

Article 4: To see if the Town will vote to raise and appropriate the sum of up to $25,000 to apply to legal fees in pursuing the Petition for Declaratory Judgment before the Superior Court regarding the legality of the Fall

Mountain Regional School District apportionment plan, and to authorize a transfer of the December 31, 2002 fund balance (surplus) in that amount for that purpose.

This appropriation will not result in any new 2003 taxation.

Recommended by the Board of Selectmen.

Article 5: Shall the Town of Alstead raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $1,006,595.00? Should this article be defeated, the operating budget shall be $994,119.00, which is the same as last year with certain adjustments required by previous action of the Town of Alstead or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

a. Executive	$ 47,000.00
b. Election, Registration & Vitals	26,000.00
c. Financial Administration	39,150.00
d. Legal Expense	15,000.00
e. Personnel Administration	106,600.00
f. Planning & Zoning	6,750.00
g. General Government Buildings	40,000.00
h. Cemeteries	3,500.00
i. Insurance	20,000.00
j. Advertising & Regional Assoc.	3,200.00
k. Fuel	16,000.00
l. Police	135,574.00
m. Ambulance	40,881.00
n. Fire & Forest Fire	50,900.00
o. Communications	3,500.00
p. Highways & Streets	295,700.00
q. Street Lighting	10,000.00
r. Sanitation/Solid Waste	83,160.00
s. Health Agencies/Hospital/Etc.	15,000.00
t. Welfare/Direct Assistance	9,000.00
u. Parks & Recreation	5,500.00
v. Library	20,000.00
w. Patriotic Purposes	3,000.00
x. Conservation Commission	1,180.00
y. Interest on T.A.N.'s	10,000.00
	1,006,595.00

Majority vote required

Recommended by the Board of Selectmen

Article 6: To see if the Town will raise and appropriate the sum of $25,000 to replace two culverts on Pine Cliff Road in front of the Dam with a Con-Span Bridge (Precast Concrete 36' Long, 5' High, 6'8" Wide). Plans and Permits are in place.

Majority vote required.

This appropriation is in addition to Warrant Article #5, the operating Budget.

Recommended by the Board of Selectmen

Article 7: To see if the Town will raise and appropriate the sum of $105,542 to pave Drewsville Road, Homestead Road, and Cook Hill Road to the top of the first hill by Esslinger's driveway. It is anticipated that Homestead and Drewsville Roads will be shimmed and overlaid and that Cook Hill Road will have a base and top layer applied for a total of 2935 tons of material

Majority vote required.

This appropriation is in addition to Warrant Article #5, the operating budget..

Recommended by the Board of Selectmen.

Article 8: To see if the Town will raise and appropriate the sum of $20,000 to be placed in the existing Capital Reserve Funds, $10,000 for the Highway Department and $10,000 for the Fire Department for purchasing equipment.

Majority vote required.

This appropriation is in addition to Warrant Article #5, the operating budget.

Recommended by the Board of Selectmen

Article 9: To see if the Town will vote to raise and appropriate up to $160,000 to be used, in combination with private donations and in kind contributions, for the creation of the Kidder Pond Preserve, that entire amount to come from a grant from the Land & Community Heritage Investment Program (LCHIP), and no part thereof to be raised by taxation.

Upon award of the LCHIP grant, the Selectmen are authorized and directed to support this project being undertaken by the Alstead Area Citizens Trust (AACT), to accept on behalf of the Town the appropriate Conservation easement on the property, and to convey the appropriate Executory interest to the State of New Hampshire to assure compliance with LCHIP grant requirements.

This appropriation will not result in any taxation.

Recommended by the Board of Selectmen.

Article 10: To see if the Town will vote to adopt the provisions of RSA 79-A:25, II, and authorize 100%, or up to $2000 annually, whichever is smaller, in revenue collected from the Land Use Change Tax, to be placed in a Conservation Fund, to be administered by the Conservation Commission for purposes of land or easement acquisitions, land management, studies, maps and related acquisition activities as authorized by RSA 36-A:5.

Majority vote required.

Recommended by the Board of Selectmen.

Article 11: To see whether the Town will vote to adopt Zoning Amendment No. 1, as proposed by the Town of Alstead Planning Board. The following question will appear on the official ballot:

"Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town's Zoning Ordinance, as follows:

"Amendment No. 1 contains administrative changes and clarifications to make the Ordinance internally consistent and consistent with state law, but which are not intended to substantive alter the effect of the Ordinance. Changes include: clarified wording in the definitions of ' Frontage' and 'Non-conforming Building'; clarification of how long a zoning permit remains outstanding; clarification of the ZBA's authority to require additional information; and clarification of who issues sign permits, and of how the dimensional requirements apply to signs."

A copy of the complete text of the amendment is available for review at the Town Office.

Article 12: To see whether the Town will vote to adopt Zoning Amendment No. 2, as proposed by the Town of Alstead Planning Board. The following question will appear on the official ballot:

"Are you in favor of the adoption of Amendment No. 2, as proposed

by the Planning Board for the Town's Zoning Ordinance, as follows:

"Amendment No. 2 amends Article III, Section D(5) of the Zoning Ordinance, 'Prohibited Uses,' to prohibit any use which is a public nuisance, and also to specifically prohibit commercial waste incinerators."

A copy of the complete text of the amendment is available for review at the Town Office.

Article 13: To see whether the Town will vote to adopt Zoning Amendment No. 3, as proposed by the Town of Alstead Planning Board. The Following question will appear on the official ballot:

"Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town's Zoning Ordinance, as follows:

Amendment No. 3 changes Article IV, Section B(1) of the Zoning Ordinance, 'Prohibited Uses,' to clarify that two single-family dwellings cannot be constructed on one lot unless that lot has sufficient area, frontage and setbacks to be able to be subdivided into two conforming lots."

A copy of the complete text of the amendment is available for review at the Town Office.

Article 14: To see whether the Town will vote to adopt Zoning Amendment No. 4, as Proposed by the Town of Alstead Planning Board. The following question Will appear on the official ballot:

"Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town's Zoning Ordinance, as follows:

"Amendment No. 4 changes Article VII, Section G(2)(a) of the Zoning Ordinance, 'Special Exceptions,' to clarify that two-family dwellings require a special exception from the ZBA, and also to eliminate the 3-dwelling-unit limit on the number of dwelling units in the conversion of an existing building to multi-family use, so long as the conversion has both a special exception and site plan review approval."

A copy of the full text of the amendment is available for review at the Town Office.

Article 15: To see whether the Town will vote to adopt Zoning Amendment No. 5, as proposed by the Town of Alstead Planning Board. The following question will appear on the official ballot:

"Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town's Zoning Ordinance, as follows

Amendment No. 5 adds, as an adjunct to the Zoning Ordinance, a new, complete and comprehensive ordinance governing Wireless Telecommunications Facilities (primarily cellular phone antennas)."

A copy of the complete text of the amendment is available for review at the Town Office.

Article 16: To see whether the Town will vote to adopt Zoning Amendment No. 6 as proposed by the Town of Alstead Planning Board. The following questio will appear on the official ballot:

"Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town's Zoning Ordinance, as follows:

" Amendment No. 6 adds, as an adjunct to the Zoning Ordinance, complete and comprehensive ordinance governing management of, and development in, floodplains, as required for purposes of the Federal Emergency Management Agency flood insurance program.

A copy of the complete text of the amendment is available for review at the Town Office.

Article 17: To transact any other business which may legally come before this Meeting.

Given under our hands and seals this 27th day of January, in the year of our Lord Two Thousand Three.

Matthew D. Saxton

Joel C. McCarty

William H. Moran

Selectmen of Alstead, NH

MS-6 Budget - Town/City of ALSTEAD FY 2003

1 Acct. #	2 PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	3 Warr. Art.#	4 Appropriations Prior Year As Approved by DRA	5 Actual Expenditures Prior Year	6 Appropriations Ensuing FY (RECOMMENDED)	7 Appropriations Ensuing FY (NOT RECOMMENDED)
	GENERAL GOVERNMENT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4130-4139	Executive	5	44250	43844	47000	
4140-4149	Election,Reg.& Vital Statistics	5	27950	25507	26000	
4150-4151	Financial Administration	5	45050	36302	39150	
4152	Revaluation of Property					
4153	Legal Expense	5	15000	13525	15000	
4155-4159	Personnel Administration	5	106600	82445	106600	
4191-4193	Planning & Zoning	5	4800	5366	6750	
4194	General Government Buildings	5	44000	28030	40000	
4195	Cemeteries	5	3500	3500	3500	
4196	Insurance	5	28750	16546	20000	
4197	Advertising & Regional Assoc.	5	3000	3172	3200	
4199	Other General Government FUEL	5	16000	12139	16000	
	PUBLIC SAFETY		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4210-4214	Police	5	110979	100798	135574	
4215-4219	Ambulance	5	24550	24429	40881	
4220-4229	Fire	5	50900	50677	50900	
4240-4249	Building Inspection					
4290-4298	Emergency Management					
4299	Other (Incl. Communications) COMMUNICATIONS	5		2008	3500	
	AIRPORT/AVIATION CENTER		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4301-4309	Airport Operations					
	HIGHWAYS & STREETS		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4311	Administration	5	40400	39389	40400	
4312	Highways & Streets	5	255300	255018	255300	
4313	Bridges					
4316	Street Lighting	5	12000	9345	10000	
4319	Other					
	SANITATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4321	Administration	5	25760	21556	25760	
4323	Solid Waste Collection	5	57400	61532	57400	
4324	Solid Waste Disposal					
4325	Solid Waste Clean-up					
4326-4329	Sewage Coll. & Disposal & Other					

MS-6
Rev. 07/02

MS-6 Budget - Town/City of ALSTEAD FY 2003

1 Acct. #	2 PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	3 Warr. Art.#	4 Appropriations Prior Year As Approved by DRA	5 Actual Expenditures Prior Year	6 Appropriations Ensuing FY (RECOMMENDED)	7 Appropriations Ensuing FY (NOT RECOMMENDED)
	WATER DISTRIBUTION & TREATMENT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv.& Other					
	ELECTRIC		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
	HEALTH		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4411	Administration	5			1000	
4414	Pest Control					
4415-4419	Health Agencies & Hosp. & Other	5	13200	13962	14000	
	WELFARE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4441-4442	Administration & Direct Assist.	5	300	55	300	
4444	Intergovernmental Welfare Pymnts	5	6700	7679	8700	
4445-4449	Vendor Payments & Other					
	CULTURE & RECREATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4520-4529	Parks & Recreation	5	5500	2469	5500	
4550-4559	Library	5	20000	20000	20000	
4583	Patriotic Purposes	5	3000	2825	3000	
4589	Other Culture & Recreation					
	CONSERVATION		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4611-4612	Admin.& Purch. of Nat. Resources	5	1000	803	1180	
4619	Other Conservation					
4631-4632	REDEVELOPMENT & HOUSING					
4651-4659	ECONOMIC DEVELOPMENT					
	DEBT SERVICE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4711	Princ.- Long Term Bonds & Notes		15000	13886		
4721	Interest-Long Term Bonds & Notes		3230	4345		
4723	Int. on Tax Anticipation Notes	5	10000	8012	10000	
4790-4799	Other Debt Service					

MS-6
Rev. 07/02

MS-6 Budget - Town/City of ALSTEAD FY 2003

1 Acct. #	2 PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	3 Warr. Art.#	4 Appropriations Prior Year As Approved by DRA	5 Actual Expenditures Prior Year	6 Appropriations Ensuing FY (RECOMMENDED)	7 Appropriations Ensuing FY (NOT RECOMMENDED)
	CAPITAL OUTLAY		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4901	Land					
4902	Machinery, Vehicles & Equipment					
4903	Buildings					
4909	Improvements Other Than Bldgs.					
	OPERATING TRANSFERS OUT		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sewer-					
	Water-					
	Electric-					
	Airport-					
4915	To Capital Reserve Fund					
4916	To Exp.Tr.Fund-except #4917					
4917	To Health Maint. Trust Funds					
4918	To Nonexpendable Trust Funds					
4919	To Agency Funds					
	SUBTOTAL 1		994119	909164	1006595	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct.#	Warr. Art.#	Amount	Acct.#	Warr. Art.#	Amount

MS-6
Rev. 07/02

MS-6 Budget - Town/City of ALSTEAD FY 2003

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations: 1) In petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
	Replacing Culverts	6			25000	
	Paving Cook Hill	7	101462	101460	105542	
	Capital Reserve Fund	8			20000	
	2002 Ford F550		56680	56605		
	Fire Hose		10000	9912		
	2002 Ford Explorer		27611	0		
	Radar & Video System		3925	0		
	SUBTOTAL 2 RECOMMENDED		XXXXXXXXX	XXXXXXXXX	150542	XXXXXXXXX

INDIVIDUAL WARRANT ARTICLES

"Individual" warrant articles are not necessarily the same as "special warrant articles". Individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Appropriations Ensuing FY (RECOMMENDED)	Appropriations Ensuing FY (NOT RECOMMENDED)
	SUBTOTAL 3 RECOMMENDED		XXXXXXXXX	XXXXXXXXX		XXXXXXXXX

MS-6
Rev. 07/02

MS-6 Budget - Town/City of ALSTEAD FY 2003

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
	TAXES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3120	Land Use Change Taxes		4000	5714	2000
3180	Resident Taxes				
3185	Timber Taxes		10000	4700	5000
3186	Payment In Lieu of Taxes				
3189	Other Taxes		500		
3190	Interest & Penalties on Delinquent Taxes		36000	23047	23000
	Inventory Penalties				
3187	Excavation Tax ($.02 cents per cu yd)		147	247	250
	LICENSES, PERMITS & FEES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		215000	236512	235000
3230	Building Permits				
3290	Other Licenses, Permits & Fees		3700	4815	4000
3311-3319	FROM FEDERAL GOVERNMENT				
	FROM STATE		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3351	Shared Revenues		13248	17126	15000
3352	Meals & Rooms Tax Distribution		50649	56153	50000
3353	Highway Block Grant		75778	75778	80444
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		4	5	5
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)				
3379	FROM OTHER GOVERNMENTS				
	CHARGES FOR SERVICES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3401-3406	Income from Departments		7000	10496	7000
3409	Other Charges				
	MISCELLANEOUS REVENUES		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
3501	Sale of Municipal Property				
3502	Interest on Investments		10000	10354	10000
3503-3509	Other				

MS-
Rev. 07/0

MS-6 Budget - Town/City of ALSTEAD FY 2003

1	2	3	4	5	6
Acct. #	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
	INTERFUND OPERATING TRANSFERS IN		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
3912	From Special Revenue Funds				
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		35000	25000	10000
3916	From Trust & Agency Funds		58000	59720	58000
	OTHER FINANCING SOURCES		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
3934	Proc. from Long Term Bonds & Notes				
	Amount VOTED From F/B ("Surplus")		40000	40000	111238
	Fund Balance ("Surplus") to Reduce Taxes				
	TOTAL ESTIMATED REVENUE & CREDITS		559022	569667	610937

BUDGET SUMMARY

	Prior Year	Ensuing Year
SUBTOTAL 1 Appropriations Recommended (from page 4)	994119	1006595
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	189678	150542
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5)		
TOTAL Appropriations Recommended	1183797	1157137
Less: Amount of Estimated Revenues & Credits (from above)	559022	610937
Estimated Amount of Taxes to be Raised	624775	546200

MS-6
Rev. 07/02

TOWN OF ALSTEAD 2003 BUDGET

EXPENSE/REVENUE SYNOPSIS

Proposed Operating Expenses	$1,006,593
Recommended Special Warrant Articles	150,542
TOTAL EXPENSES	$1,157,137

To be paid by residents' property taxes	$ 546,200
To be paid from other sources of revenue	
Such as: Motor Vehicle Registrations	
Interest & Penalties	
Shared Revenues (NH)	
Rooms & Meals Tax (NH)	
Highway Block Grant (FED)	
Dog licenses	
Yield Taxes	
Trust Funds	
Department Income	
State & Federal Forest Reimburse	
Interest Income	610,937
TOTAL REVENUES	$1,157,137

INVENTORY OF PROPERTY VALUES

	2001	2002
Land	$24,883,267	$24,883,267
Buildings	$56,413,286	$56,881,193
Public Utilities		
Less Elderly & Blind Exemptions	40,000	40,000
Net Assessed Valuation	$77,374,153	$77,868,085
Taxes Committed to Tax Collector		
Town Property Taxes Assessed	$ 2,331,473	$ 2,867,957
Less War Service Credit	8,000	9,350
Net Property Tax Commitment	2,323,473	2,858,607
Tax Rate	30.32	36.98
Net School Apportionment	$ 1,427,803	$ 1,175,450
County Tax Assessment	207,505	225,750

SCHEDULE OF TOWN PROPERTY

Town Hall/Offices Furniture & Equipment	$ 37,000
Library Furniture & Equipment	30.000
Police Dept. Furniture & Equipment	45,000
Fire Department Equipment	432,050
Park Equipment	8,000
Cemetery Equipment	7,000
Highway Department Equipment	368,000

TOWN OF ALSTEAD

INVENTORY OF TOWN PROPERTY

MAP	LOT	LAND VALUE	BUILDING VALUE	TOTAL VALUE	IDENTIFICATION/ LOCATION
10	08-0A	14,400.		14,400.	Parking lot across Vilas Pool
11	01	25,900.	119,200.	145,100.	Town Hall/Center Fire Station
11	22	28,800.	217,000.	245,800.	Shedd Porter Memorial Library
11	91	12,900.	15,600.	28,500.	Transfer Station
11	101	25,900.	70,200.	96,100.	Maybelle Still Historical Society Bldg.
11	130	6,400.		6,400.	Old Masonic Lot - entrance to Millot Green
11	135	25,200.	4,700.	29,900.	Millot Green park
18	8	16,000.		16,000.	Arch Pond
18	10	20,000.		20,000.	Arch Pond
18	11	20,000.		20,000.	Arch Pond
18	12	20,000.		20,000.	Arch Pond
18	13	20,000.		20,000.	Arch Pond
18	14	20,100.		20,100.	Arch Pond
18	15	20,100.		20,100.	Arch Pond
18	37	20,000.		20,000.	Arch Pond
18	42	80,000.		80,000.	Arch Pond
21	12	55,000.	118,400.	173,400	Highway Building
25	2	800.		800.	Off Hill Road
11	118	8,700.		8,700.	Pleasant St.
30	15	100.		100.	Warren Monument
30	22	57,600.		57,600.	Lake Warren Boat Landing (State controlled)
30		1,500.		1,500.	Forest Road
34	19A	2,700.		2,700.	Shadowland lot
40	4C	1,500.		1,500.	Pratt Road turnaround
11	23	6,100.		6,100.	Parking area, corner Rte. 123 & River St.
11	134	25,000.	374,500.	399,500.	Spahr building
10	8	22,100.	257,300.	279,400.	Vilas Pool
61	1	94,900.		94,900.	Wellman Pond Conservation Area
31	18	6,700.	143,200.	149,900.	East Alstead Fire Station

2003 BALLOT

TOWN OF ALSTEAD

INSTRUCTIONS TO VOTERS: Place a cross (x) in either the YES or NO box after each article.

ARTICLE 2 "Shall the Town vote to raise and appropriate the sum of up to $22,588 to purchase a new 2003 Ford Crown Victoria, complete with equipment, for the Police Department; to authorize the withdrawal of $10,000 for this purpose from the Police Capital Reserve Fund, and to fund the balance by a transfer up to $12,238 of the December 31, 2002 fund balance (surplus) for this purpose?

This appropriation will not result in any new 2003 taxation.
Recommended by the Board of Selectmen..

YES NO

ARTICLE 3. "Shall the Town vote to raise and appropriate the sum of up to $36,000 to replace the Town Garage roof, and to authorize a transfer of the December 31, 2002 fund balance (surplus) in that amount for that purpose?

This appropriation will not result in any new 2003 taxation.
Recommended by the Board of Selectmen..

YES NO

ARTICLE 4. "Shall the Town vote to raise and appropriate the sum of up to $25,000 to apply to legal fees in pursuing the Petition for Declaratory Judgment before the Superior Court regarding the legality of the Fall Mountain Regional School District apportionment plan, and to authorize a transfer of the December 31, 2002 fund balance (surplus) in that amount for that purpose?

This appropriation will not result in any new 2003 taxation.
Recommended by the Board of Selectmen.

YES NO

ARTICLE 5. "Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $1,006,595.00? Should this article be defeated, the operating budget shall be $994,119.00, which is the same as last year with certain adjustments required by previous action of the Town of Alstead or by law or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Forty Thousand Dollars ($40,000) to be taken from transfer of the December 31, 2002 fund balance (surplus)?

Majority Vote Required
Recommended by the Board of Selectmen

YES NO

ARTICLE 6. "Shall the Town raise and appropriate the sum of $25,000 to replace two culverts on Pine Cliff Road in front of the Dam with a Con-Span Bridge (Precast Concrete 36' Long, 5' High, 6'8" Wide)? Plans and Permits are in place.

Majority Vote Required
This appropriation is in addition to Warrant Article #5, the operating budget
Recommended by the Board of Selectmen

YES NO

ARTICLE 7. "Shall the Town raise and appropriate the sum of $105,542 to pave Drewsville road, Homestead Road, and Cook Hill Road to the top of the first hill by Esslinger's driveway? It is anticipated that Homestead and Drewsville Roads will be shimmed and overlaid and that Cook Hill Road will have a base and top layer applied for a total of 2935 tons of material.

Majority vote required.
This appropriation is in addition to Warrant Article #5, the operating budget
Recommended by the Board of Selectmen

YES NO

ARTICLE 8 "Shall the Town raise and appropriate the sum of $20,000 to be placed in the existing Capital Reserve Funds, $10,000 for the Highway Department and $10,000 for the Fire Department for purchasing equipment?

Majority vote required
This appropriation is in addition to Warrant Article #5, the operating budget
Recommended by the Board of Selectmen.

YES NO

ARTICLE 9 "Shall the Town raise and appropriate up to $160,000 to be used, in combination with private donations and in kind contributions, for the creation of the Kidder Pond Preserve, that entire amount to come from a grant from the Land & Community Heritage Investment Program(LCHIP), and no part thereof to be raised by taxation? Upon award of the LCHIP grant, the Selectmen are authorized and directed to support this project being undertaken by the Alstead Area Citizens Trust(AACT), to accept on behalf of the Town the appropriate Conservation easement on the property, and to convey the appropriate Executory interest to the State of New Hampshire to assure compliance with LCHIP grant requirements.

This appropriation will not result in any taxation.
Recommended by the Board of Selectmen.

YES NO

ARTICLE 10"Shall the Town adopt the provisions of RSA 79-A:25, II, and authorize 100%, or up to $2000 annually, whichever is smaller, in revenue collected from the Land Use Change Tax, to be placed in a Conservation Fund, to be administered by the Conservation Commission for purposes of land or easement acquisitions, land management, studies, maps and related acquisition activities as authorized by RSA 36-A:5."

Majority vote required
Recommended by the Board of Selectmen

YES NO

ARTICLE 11"Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town's Zoning Ordinance, as follows:

"Amendment No.1 contains administrative changes and clarifications to make the Ordinance internally consistent and consistent with state law, but which are not intended to substantive alter the effect of the Ordinance. Changes include: clarified wording in the definitions of 'Frontage' and 'Non-conforming Building'; clarification of how long a zoning permit remains outstanding; clarification of the ZBA's authority to require additional information; and clarification of who issues sign permits, and of how the dimensional requirements apply to signs."

YES NO

ARTICLE 12"Are you in favor of the adoption of Amendment No. 2, as proposed by the Planning Board for the Town's Zoning Ordinance as follows:

"Amendment No. 2 amends Article III, Section D(5) of the Zoning Ordinance. "Prohibited Uses, 'to prohibit any use which is a public nuisance, and also to specifically prohibit commercial waste incinerators."

YES NO

ARTICLE 13"Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town's Zoning Ordinance, as follows:

Amendment No. 3 changes Article IV, Section B(1) of the Zoning Ordinance. 'Prohibited Uses, 'to clarify that two single-family dwellings cannot be constructed on one lot unless that lot has sufficient area, frontage and setbacks to be able to be subdivided into two conforming lots."

YES NO

ARTICLE 14"Are you in favor of the adoption of Amendment No.4 as proposed by the Planning Board for the Town's Zoning Ordinance, as follows:

"Amendment No. 4 changes Article VII, Section G(2)(a) of the Zoning Ordinance, 'Special Exceptions,'to clarify that two-family dwellings require a special exception from the ZBA, and also to eliminate the 3-dwelling-unit limit on the number of dwelling units in the conversion of an existing building to multi-family use, so long as the conversion has both a special exception and site plan review approval."

YES NO

2002 Annual Report
Alstead Board of Selectmen

The Selectmen began the year by welcoming Bill Moran to the Board, filling the vacant seat left by the untimely death of Jim O'Brien. Matt Saxton was designated Chairman.

We entered the year as we ended the last one, searching for a chief of Police. The Police Committee sifted through 19 applicants to select finalists to be interviewed. Then the interviews commenced, featuring the surgical interviewing skills of Lt. Jim Kelly of the New Hampshire State Police, Troop C, assisted by Chief Hewes of Walpole. Former Alstead Chief Erwin Ward, Larry Huffling, and the three Selectmen also participated in the candidate interviews. Christopher Lyons was the unanimous choice of both the Search Committee and the Selectmen. Mr Lyons was offered the Chief position, and, after some figuring out of logistics, accepted the job with enthusiasm in July, and met many of us for the first time at the Alstead Festival. Under Chief Lyons, our Alstead Police Department is proceeding well toward an ability to serve Alstead residents' stated expectations (as established in 2000 by the Police Committee's excellent work).

The board of Selectmen is very gratified by the continuing 'blooming' of Alstead, which comes by the involvement of townspeople in many sorts of community-centered activities. The big meeting room in the Municipal Office Building is being occupied almost every weekday evening with one group or another.

The Alstead area boasts a great many talented artists and craftspeople. Building on this wonderful resource, a guild has been formed. Officially named "The Cold River Artisans Guild", this energetic group seeks to include, involve, or participate, please call Nicole Telaar @ 835-2250, Rose Mahanor @ 835-2615, or Cindy Hendrick @ 756-9948.

This year the Alstead Business Council was also proposed. Founding members are attempting to assemble a list of all businesses and business-people in town. If you have not been contacted and would like to be included on the list, please call Linda at the Selectmen's Offices @ 835-2986.

An idea proposed by Bonnie Vendig to initiate an Alstead Garden Tour grew to fruition this Spring, and on a cold, drizzly June 7th, 12 Alstead gardeners opened their properties to more than 200 intrepid visitors. A success was declared, despite the weather. The Garden Tour raised $2600, which will be dedicated to the improvement of the Paper Mill Park and Millot Green. There are some wonderful gardens in Alstead, and in some surprising places!

The Garden Tour will be a bi-annual event, the next in 2004.

The third annual Alstead Festival was held the last weekend in July. The Alstead Festival Committee is a dedicated, imaginative and productive group! This year, in addition to all the fun and interesting things, which we have become used to, there was a flyover of antique airplanes, helicopter rides, and a Teen Court competing for United States Savings Bonds. Sunday there was a softball game pitting a robust Alstead Team against teams from Acworth and Langdon while refreshments were sold by the Fire Department. And it was Great Fun! Games continued for the rest of the summer, alternating among the towns, on Sunday afternoons. This will be happening again this next summer. So, Alstead resident sluggers---get involved!

The Festival Committee meets beginning in late March to design, plan, and conjure up next July's Parade, and myriad other events, and its welcoming new members. Contact Linda Christie at the Selectmen's Office @ 835-2986, Gloria Seddon @ 835-2242, or Bobbie Wilson @ 835-6127.

In September Chief Lyons and the Conservation Commission conceived the general idea of a Cold River Clean-up near and along Paper Mill Park, at around the same time. Putting their heads together, they set a date of September 7th, and were pleased to have 40 people of all ages' show up to the event. Chief Lyons volunteered to take the collected rubbish to the dump in a Town truck. A big load of stuff was collected and removed. The community spirit shared was terrific! This event will be repeated. Along this line, the Conservation Commission members are planning to work on the Paper Mill Park on a regular basis this coming season, and are looking for other interested folks who will bring their ideas and physical abilities (To what ever extent each is capable), to add to the effort. Contact Joy Nalevanko @ 835-2564, or Marylou Blaine @ 835-6163, or just show up any 2nd Saturday of the month, 9:30 to 11:30 AM, beginning in April.

The Alstead Friendly Meals served—are you ready?—18,029 meals in 2002! The Fall Mountain Food Shelf did more than that! 97,101 meals! This is easily the most successful, important, and effective program around, and it is supported by donations—no Alstead tax dollars go to their two programs. The programs are run by volunteers; we all know a few people personally who help to make this work. Donations are eagerly accepted. Send them to: Fall Mountain Food Shelf, Post Office Box 191, Alstead.

The Alstead Tree Lighting Festival was held on Millot Green last December 6th. Again, we had caroling, hot chocolate, cookies, and hay rides for the 100 or so folks who added their voices, talents, and welcome presence to this annual friendly event. An added feature of this year's tree lighting was the

reading of an official proclamation from the Selectmen declaring December 6, 2002 as Arbor Day in Alstead. With this proclamation and observance Alstead qualifies for the prestigious designation of a TREE CITY U.S.A. Next year's Tree Lighting will be December 5th, 2003. Come one, come all!

All these events involve people and more people; and these events have plenty of room for **MORE** people! Alstead is what **WE MAKE OF IT!** And we're doing a **GREAT JOB! THANK YOU, THANK YOU, TO ALL THE GREAT PEOPLE WHO CONTRIBUTE THEIR VALUABLE TIME AND TALENTS TO OUR TOWN!**

The Elderly Housing Project planned for Pleasant Street is still in the permitting phase. Alstead was selected to receive a Community Development Block Grant, worth $700,000 to be applied to the construction of this project. This is Federal Government money returning, for a change, to Alstead.

The idea of putting out a Newsletter from the Selectmen's office has beeen around for a while, and this year it became a reality. It represents an effort by the Board of Selectmen to include **As Many People As Possible** in what is going on both in, and outside of the Selectmen's Office. There is always a next newsletter pending, and if you have something you'd like to have included, just write it up and drop it off at the Selectmen's Office. We'll do the rest!

Early in the year we were approached by the Acworth and Langdon Selectmen with regard to the new funding formula for the School District, which was voted in last March. Important questions about the application of this plan, and certain questions about how it squares with existing state statutes regulating such things, were unanswered at the time of the vote, unanswered at the time of the first impact of instituting the formulas, and are unanswered as of this writing (February 2). Bill Moran was designated point man on the topic, and physically represented the Alstead Board of Selectmen in the meetings of what became the District Education Committee.

To make a **VERY** long story very short, Alstead entered into an agreement with Langdon and Acworth sharing the cost of an attorney who specializes in education law on a 30% Langdon, 30% Acworth, and 40% Alstead, basis. The three towns have asked the Superior Court to rule on the questions of law by filing a Petition for Declaratory Judgement. Warrant Article #4 asks for approval to fund this process. We are asking that it be funded, when passed, by surplus funds from 2002. So no new tax money will need to be raised for this purpose.

The Alstead Board of Selectmen is earnestly seeking a Funding Formula which fairly charges each member town for services received, which preserves the co-operative nature of the District, which insures, to the extent possible, the existing level of State Building Aid (55% of the project cost), and, which establishes a basis for a level of cooperation and trust within the District which very regretfully has been missing for some time. We are making every effort toward productive communication, and remain hopeful that a mutual understanding can be reached which would save the Alstead, Acworth, Langdon, Walpole, and Charlestown taxpayers tens of thousands of dollars. We hope that the appropriation of Article #4 passes, and that we will be able to return most of it in the end.

In October the Police Committee recommended the leasing of a new 4-wheel drive vehicle for the Police Department. The Selectmen ultimately agreed, as described on the 1,140 postcards, which were sent out in December. The vehicle is now in service, and the Department is half-way there! The Crown Victoria cruiser has 123,000 miles on it now, and after $6,316 dollars spent in vehicle repairs in 2002, has cost us all another $1,174 this week of February 1st 2003. It is **DREADFULLY** tired. There is Warrant Article #2 to solve the problem. It requires no **new** taxation. At times last year our officers were practically on foot. Todd Walier came to our rescue for a time, which was enormously helpful and deeply appreciated. Let's now **solve** this equipment problem!

The Selectmen were intent on having the General Operating Budget for 2003 be as close to last year as possible, and we came very close. We believe that our tax dollars are being spent wisely, carefully, and with full knowledge of the stress that many of us are under where property taxes are concerned. We are working with our Representatives and Senator in Concord to help them understand the state of things at the local level. We believe that this appropriations season all around the State will offer ringing evidence that the system is in trouble.

We've been setting records lately in the number of votes cast at our elections. Let's keep it up! Every voice counts, every one. Vote on March 11th!

It is truly an honor to serve, and we are grateful for your support.

Alstead Board of Selectmen
Matthew D. Saxton, Chairman
Joel C. McCarty
William H. Moran

TOWN OF ALSTEAD,
NEW HAMPSHIRE

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2002

TOWN OF ALSTEAD, NEW HAMPSHIRE

TABLE OF CONTENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

PAGES

INDEPENDENT AUDITOR'S REPORT 1

GENERAL PURPOSE FINANCIAL STATEMENTS

EXHIBIT

A Combined Balance Sheet - All Fund Types and Account Group 2

B Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds 3

C Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) - General and Special Revenue Funds 4

D Combined Statement of Revenues, Expenses and Changes in Fund Balance - All Nonexpendable Trust Funds 5

E Combined Statement of Cash Flows - All Nonexpendable Trust Funds 6

NOTES TO FINANCIAL STATEMENTS . . . . . 7 - 19

SUPPLEMENTAL SCHEDULES

GENERAL FUND

A-1 Statement of Estimated and Actual Revenues 20

A-2 Statement of Appropriations, Expenditures and Encumbrances . . . . . 21 - 22

A-3 Statement of Changes in Unreserved - Undesignated Fund Balance 23

SPECIAL REVENUE FUNDS

B-1 Combining Balance Sheet 24

B-2 Combining Statement of Revenues, Expenditures and Changes in Fund Balances 25

Statements of Revenues, Expenditures and Changes in Fund Balance

B-3 Shedd Porter Memorial Library Fund 26

B-4 Arch Pond Committee Fund 27

B-5 Vilas Pool Fund 28

B-6 Conservation Commission Fund 29

B-7 Transfer Station Fund 30

TRUST AND AGENCY FUNDS

C-1 Combining Balance Sheet 31

SCHEDULE

I Summary of Town Clerk's Account 32

II Trust Funds - Summary of Principal and Income - Cost Basis 33

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS 34

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Alstead
Alstead, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Alstead, New Hampshire as of and for the year ended December 31, 2002 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with accounting principles generally accepted in the United States of America. As is the case with most municipal entities in the State of New Hampshire, the Town of Alstead has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Alstead as of December 31, 2002, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Alstead taken as a whole. The combining and individual fund financial statements listed as schedules and the other supplementary information labeled Schedules I and II in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Alstead. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Plodzik & Sanderson
Professional Association

January 22, 2003

1.

EXHIBIT A
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Balance Sheet
All Fund Types and Account Group
December 31, 2002

ASSETS AND OTHER DEBITS	Governmental Fund Types		Fiduciary Fund Types	Account Group	Total
	General	Special Revenue	Trust and Agency	General Long-Term Debt	(Memorandum Only)
Assets					
Cash and Equivalents	$ 798,977	$ 51,007	$ 1,694	$	$ 851,678
Investments		17,621	516,974		534,595
Receivables (Net of Allowances For Uncollectible)					
Taxes	353,275				353,275
Accounts		809			809
Interfund Receivable		44,482	854,880		899,362
Prepaid Items	9,020				9,020
Other Debits					
Amount to be Provided for Retirement of General Long-Term Debt				58,529	58,529
TOTAL ASSETS AND OTHER DEBITS	$ 1,161,272	$ 113,919	$ 1,373,548	$ 58,529	$ 2,707,268
LIABILITIES AND EQUITY					
Liabilities					
Accounts Payable	$ 9,359	$	$	$	$ 9,359
Intergovernmental Payable			859,048		859,048
Interfund Payable	899,362				899,362
Escrow and Performance Deposits	4,058				4,058
Deferred Revenue		1			1
Capital Leases Payable				58,529	58,529
Total Liabilities	912,779	1	859,048	58,529	1,830,357
Equity					
Fund Balances					
Reserved For Encumbrances	7,000				7,000
Reserved For Endowments			322,063		322,063
Reserved For Special Purposes			192,437		192,437
Unreserved					
Designated For Special Purposes		113,918			113,918
Undesignated	241,493				241,493
Total Equity	248,493	113,918	514,500		876,911
TOTAL LIABILITIES AND EQUITY	$ 1,161,272	$ 113,919	$ 1,373,548	$ 58,529	$ 2,707,268

The notes to financial statements are an integral part of this statement.

2.

EXHIBIT B
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 2002

	Governmental Fund Types		Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Expendable Trust	
Revenues				
Taxes	$ 637,242	$	$	$ 637,242
Licenses and Permits	241,327			241,327
Intergovernmental	150,156	10,057		160,213
Charges for Services	11,210	8,654		19,864
Miscellaneous	73,756	34,931	2,834	111,521
Other Financing Sources				
Proceeds of General Obligation Debt	23,870			23,870
Operating Transfers In	39,189	20,416	14,189	73,794
Total Revenues and Other Financing Sources	1,176,750	74,058	17,023	1,267,831
Expenditures				
Current				
General Government	270,208			270,208
Public Safety	176,454			176,454
Highways and Streets	395,260			395,260
Sanitation	72,730	8,323		81,053
Health	13,962			13,962
Welfare	7,734			7,734
Culture and Recreation	5,828	40,637	7,500	53,965
Conservation	803	950		1,753
Debt Service	26,242			26,242
Capital Outlay	90,387	10,057		100,444
Other Financing Uses				
Operating Transfers Out	34,189	14,189	25,000	73,378
Total Expenditures and Other Financing Uses	1,093,797	74,156	32,500	1,200,453
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	82,953	(98)	(15,477)	67,378
Fund Balances - January 1	165,540	114,016	155,316	434,872
Fund Balances - December 31	$ 248,493	$ 113,918	$ 139,839	$ 502,250

The notes to financial statements are an integral part of this statement.

EXHIBIT C
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 2002

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Taxes	$ 621,145	$ 637,242	$ 16,097
Licenses and Permits	233,900	241,327	7,427
Intergovernmental	148,631	148,712	81
Charges for Services	7,000	11,210	4,210
Miscellaneous	71,585	73,756	2,171
Other Financing Sources			
Operating Transfers In	38,189	39,189	1,000
Total Revenues and Other Financing Sources	1,120,450	1,151,436	30,986
Expenditures			
Current			
General Government	338,900	277,208	61,692
Public Safety	186,429	175,010	11,419
Highways and Streets	409,162	395,260	13,902
Sanitation	83,160	72,730	10,430
Health	13,200	13,962	(762)
Welfare	7,000	7,734	(734)
Culture and Recreation	8,500	5,828	2,672
Conservation	1,000	803	197
Debt Service	28,230	26,242	1,988
Capital Outlay	66,680	66,517	163
Other Financing Uses			
Operating Transfers Out	33,189	34,189	(1,000)
Total Expenditures and Other Financing Uses	1,175,450	1,075,483	99,967
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(55,000)	75,953	130,953
Unreserved Fund Balances - January 1	165,540	165,540	-0-
Unreserved Fund Balances - December 31	$ 110,540	$ 241,493	$ 130,953

Annually Budgeted Special Revenue Fund			Total (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
$	$	$	$ 621,145	$ 637,242	$ 16,097
			233,900	241,327	7,427
			148,631	148,712	81
			7,000	11,210	4,210
	13,655	13,655	71,585	87,411	15,826
20,000	20,416	416	58,189	59,605	1,416
20,000	34,071	14,071	1,140,450	1,185,507	45,057
			338,900	277,208	61,692
			186,429	175,010	11,419
			409,162	395,260	13,902
			83,160	72,730	10,430
			13,200	13,962	(762)
			7,000	7,734	(734)
20,000	32,389	(12,389)	28,500	38,217	(9,717)
			1,000	803	197
			28,230	26,242	1,988
			66,680	66,517	163
			33,189	34,189	(1,000)
20,000	32,389	(12,389)	1,195,450	1,107,872	87,578
	1,682	1,682	(55,000)	77,635	132,635
28,837	28,837	-0-	194,377	194,377	-0-
$ 28,837	$ 30,519	$ 1,682	$ 139,377	$ 272,012	$ 132,635

4.

The notes to financial statements are an integral part of this statement.

EXHIBIT D
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 2002

Operating Revenues	
New Funds	$ 900
Interest and Dividends	4,813
Net Decrease in Fair Value of Investments	(30,493)
Total Operating Revenues	(24,780)
Operating Expenses	
Trust Income Distributions	7,282
Transfers Out To Other Funds	416
Total Operating Expenses	7,698
Operating Loss	(32,478)
Fund Balance - January 1	407,139
Fund Balance - December 31	$ 374,661

5.

The notes to financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF ALSTEAD, NEW HAMPSHIRE
Combined Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 2002

Cash Flows From Operating Activities	
Cash Received as New Funds	$ 900
Cash Received as Interest and Dividends	4,813
Cash Paid as Trust Income Distributions	(7,282)
Cash Paid to Other Funds	(416)
Net Cash Used by Operating Activities	(1,985)
Cash Flows From Investing Activities	
Proceeds From Sale and Maturities of Investments	967
Net Decrease in Cash	(1,018)
Cash - January 1	2,712
Cash - December 31	$ 1,694
Reconciliation of Operating Loss to Net Cash Used by Operating Activities	
Operating Loss	$ (32,478)
Adjustment to Reconcile Operating Loss to Net Cash Used by Operating Activities	
Net Decrease in Fair Value of Investments	30,493
Net Cash Used by Operating Activities	$ (1,985)

6.

The notes to financial statements are an integral part of this statement.

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2002

Table of Contents

Summary of Significant Accounting Policies 1
Reporting Entity . . . . . 1 - A
Basis of Presentation . . . . . 1 - B
Measurement Focus/Basis of Accounting . . . . . 1 - C
Assets, Liabilities and Fund Equity . . . . . 1 - D
Cash, Cash Equivalents and Investments . . . . . 1 - D - 1
Receivables . . . . . 1 - D - 2
Interfund Balances and Activity . . . . . 1 - D - 3
Prepaid Items . . . . . 1 - D - 4
Compensated Absences . . . . . 1 - D - 5
Deferred Revenue . . . . . 1 - D - 6
Accrued Liabilities and Long-term Obligations . . . . . 1 - D - 7
Fund Equity . . . . . 1 - D - 8
Estimates . . . . . 1 - D - 9
Memorandum Only - Total Columns . . . . . 1 - D - 10

Stewardship, Compliance and Accountability 2
Budgetary Information . . . . . 2 - A
Budget/GAAP Reconciliation . . . . . 2 - B
Excess of Expenditures Over Appropriations . . . . . 2 - C

Detailed Notes on All Funds and Account Groups 3
Cash, Cash Equivalents and Investments . . . . . 3 - A
Taxes Receivable . . . . . 3 - B
Other Receivables . . . . . 3 - C
Interfund Balances and Transfers . . . . . 3 - D
Intergovernmental Payable . . . . . 3 - E
Long-Term Debt . . . . . 3 - F

Other Matters 4
Pensions . . . . . 4 - A
Risk Management . . . . . 4 - B
Contingent Liabilities . . . . . 4 - C
Private Trust Fund . . . . . 4 - D
New Reporting Standard . . . . . 4 - E

TOWN OF ALSTEAD, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

1-A Reporting Entity

The Town of Alstead, New Hampshire is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by U.S. generally accepted accounting principles, these financial statements present the Town of Alstead (primary government). Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

1-B Basis of Presentation

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Fiduciary Fund Types

Trust and Agency Funds - These funds account for assets held or established under a formal trust agreement or Town Meeting vote, or assets held by the Town as a trustee or agent for individuals, private organizations, or other units of government.

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with the measurement of results of operations. The Town uses the following account groups:

8.

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the applicable fund. These acquisitions are required to be capitalized at historical cost in the General Fixed Assets Account Group. In accordance with the practice followed by most other municipal entities in the State, the Town does not maintain such a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by U.S. generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

1-C Measurement Focus/Basis of Accounting

Governmental, Expendable Trust and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and most miscellaneous revenues are recorded when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for prepayments, debt service, and other long-term obligations, which are recognized when due.

Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Using this basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred (flow of economic resources measurement focus).

1-D Assets, Liabilities and Fund Equity

1-D-1 *Cash, Cash Equivalents and Investments*

Cash and Cash Equivalents - Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

New Hampshire statutes require that the Town treasurer have custody of all moneys belonging to the Town and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all moneys in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments - Whenever the treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the treasurer shall, with the approval of the Board of Selectmen, invest the excess funds. New Hampshire law authorizes the Town to invest in the following types of obligations:

- Obligations of the United States Government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits, or
- Certificates of deposit and repurchase agreements of bank incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments are stated at fair value as of the balance sheet date which is based on quoted market prices.

1-D-2 Receivables

All tax and trade receivables are shown net of allowance for uncollectible amounts.

Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. As prescribed by law, the Tax Collector executes a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town. An allowance has been established for any amounts where there is uncertainty of collection. In addition, a portion of the current uncollected balance for which there is a potential of abatements and/or tax deedings has also been included in the allowance.

Various service charges are recorded as revenue for the period when service was provided.

1-D-3 Interfund Balances and Activity

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded. Also, an interfund receivable/payable has been established to account for the Agency Fund assets that are held in the General Fund.

1-D-4 Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

1-D-5 Compensated Absences

Employees are entitled to certain compensated absences based on their length of employment. Compensated absences accumulate and are recorded as expenditures when they are paid.

1-D-6 Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

1-D-7 Accrued Liabilities and Long-Term Obligations

All payables and accrued liabilities are reported in the financial statements.

In general, Governmental Fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, claims and judgements, and compensated absences that will be paid from Governmental Funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year.

The Town reports long-term debt of Governmental Funds at face value in the General Long-Term Debt Account Group.

1-D-8 Fund Equity

Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or that do not represent available, spendable resources, and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management's intent to set aside these resources for specific services.

The following reserves are used by the Town:

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year-end for which goods and services have not been received.

Reserved for Endowments - represents the principal balance of the Town's Nonexpendable Trust Funds which must be held for investment purposes only.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These consist of the Town's Expendable Trust Funds and the income portion of the Town's Nonexpendable Trust Funds.

The following designation is used by the Town:

Designated for Special Purposes - is used to account for the unencumbered balances of Special Revenue Funds.

1-D-9 Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

1-D-10 Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with U.S. generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and Shedd Porter Memorial Library Funds. Except as reconciled on the following page, budgets are adopted on a basis consistent with U.S. generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2002, $55,000 of the beginning General Fund fund balance was applied for this purpose.

2-B Budget/GAAP Reconciliation

Amounts recorded as budgetary revenues and expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with U.S. generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds (Exhibit B) as follows:

	General Fund	Special Revenue Funds
Revenues and Other Financing Sources		
Per Exhibit C (Budgetary Basis)	$ 1,151,436	$ 34,071
Adjustments		
Basis Difference		
Retirement Contributions Paid by the State of New Hampshire	1,444	
Capital Leases	23,870	
Entity Difference		
Unbudgeted Funds		
Arch Pond Committee		21
Vilas Pool		16,560
Conservation Commission		4,695
Elderly Housing Project		10,057
Transfer Station		8,654
Per Exhibit B (GAAP Basis)	$ 1,176,750	$ 74,058
Expenditures and Other Financing Uses		
Per Exhibit C (Budgetary Basis)	$ 1,075,483	$ 32,389
Adjustments		
Basis Difference		
Encumbrances - December 31, 2002	(7,000)	
Retirement Contributions Paid by the State of New Hampshire	1,444	
Capital Leases	23,870	
Entity Difference		
Unbudgeted Funds		
Arch Pond Committee		14,189
Vilas Pool		8,248
Conservation Commission		950
Elderly Housing Project		10,057
Transfer Station		8,323
Per Exhibit B (GAAP Basis)	$ 1,093,797	$ 74,156

2-C Excess of Expenditures Over Appropriations

The Shedd Porter Memorial Library Fund had an excess of expenditures over appropriations in the amount of $12,389 for the year ended December 31, 2002. Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds, and the failure to budget gross activity.

NOTE 3 - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

3-A Cash, Cash Equivalents and Investments

At year end, the government's carrying amount of deposits was $851,678 and the bank balance was $822,549. Of the bank balance, $147,629 was insured by the Federal Deposit Insurance Corporation, and $674,920 was uninsured and uncollateralized.

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

Category 1 Includes investments that are insured or registered for which the securities are held by the Town or its agent in the Town's name.

Category 2 Includes uninsured and unregistered investments for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

Category 3 Includes uninsured and unregistered investments for which the securities are held by the broker, counter party, counter party's trust department or agent, but not in the Town's name.

	Category 1	Category 2	Category 3	Fair Value
Certificates of Deposit	$ 10,090	$	$	$ 10,090
United States Government Obligations			7,532	7,532
	$ 10,090	$ -0-	$ 7,532	17,622
Mutual Funds				105,778
New Hampshire Public Deposit Investment Pool				411,195
Total Investments				$ 534,595

3-B Taxes Receivable

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 2002, upon which the 2002 property tax levy was based is:

For the New Hampshire Education Tax	$ 76,018,622
For All Other Taxes	$ 77,884,215

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days. The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the New Hampshire Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax allowances at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Fall Mountain Regional School District and Cheshire County, which are remitted as required by law. The taxes collected for these other entities are recorded in an Agency Fund. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rates and amounts assessed for the year ended December 31, 2002, were as follows:

	Per $1,000 of Assessed Valuation	Property Taxes Assessed
Municipal Portion	$ 7.62	$ 593,064
School Portion		
State of New Hampshire	$ 6.22	472,776
Local	$ 20.27	1,578,933
County Portion	$ 2.87	223,782
Total Property Taxes Assessed		$ 2,868,555

During the current fiscal year, the Tax Collector executed a lien on May 1 for all uncollected 2001 property taxes.

Taxes receivable at December 31, 2002, are as follows:

Property	
Levy of 2002	$ 271,006
Unredeemed (under tax lien)	
Levy of 2001	60,532
Levy of 2000	33,182
Levy of 1999	2,949
Levy of 1998 and prior	19,670
Timber	936
Less: Allowance for estimated uncollectible taxes	(35,000)
Net Taxes Receivable	$ 353,275

3-C Other Receivables

Accounts Receivable at December 31, 2002, consisted of billings for user charges.

Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectibilty.

Amounts due at December 31, 2002 are as follows:

	Special Revenue Funds
Accounts	$1,259
Allowance for Uncollectible Amounts	(450)
Net Accounts Receivable	$ 809

3-D Interfund Balances and Transfers

Interfund balances at December 31, 2002 consist of overdrafts in the pooled cash and investments, budgetary transfers or short-term interfund loans which are expected to be repaid within one year.

Individual fund interfund receivable and payable balances at December 31, 2002 are as follows:

	Interfund Receivable	Interfund Payable
General Fund	$	$ 899,362
Special Revenue Funds	44,482	
Agency Fund	854,880	
Totals	$ 899,362	$ 899,362

Interfund transfers for the year ended December 31, 2002 consisted of the following:

	Transfers In	Transfers Out
General Fund	$ 39,189	$ 34,189
Special Revenue Funds	20,416	14,189
Trust Funds	14,189	25,416
Totals	$ 73,794	$ 73,794

3-E Intergovernmental Payable

Amounts due to other governments at December 31, 2002 consist of:

Trust Funds	
Nonexpendable	
Balance of funds belonging to the Fall Mountain Regional School District	$ 4,168
Agency Fund	
Balance of 2002-2003 district assessment due to the Fall Mountain Regional School District	854,880
Total	$ 859,048

3-F Long-Term Debt

Changes in the Town's long-term obligations during the year ended December 31, 2002, consisted of the following:

	Balance January 1, 2002	Additions	Reductions	Balance December 31, 2002
Capital Leases	$ 55,816	$ 23,870	$ 21,157	$ 58,529

Long-term debt payable at December 31, 2002, is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2002
Capital Leases Payable					
Ambulance	$ 77,439	2000	2005	6.9	$ 41,201
Police Vehicle	$ 23,870	2002	2005	6.5	17,328
Total					$ 58,529

The annual requirements to amortize all general obligation debt outstanding as of December 31, 2002, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2003	$ 21,061	$ 3,711	$ 24,772
2004	22,514	2,258	24,772
2005	14,954	703	15,657
Totals	$ 58,529	$ 6,672	$ 65,201

Both lease-purchase agreements contain non-appropriation funding clauses whereby, in the event no funds or insufficient funds are appropriated by the Town, the leases shall terminate without penalty or expense to the Town.

NOTE 4 - OTHER MATTERS

4-A Pensions

Plan Description and Provisions

The Town of Alstead participates in the New Hampshire Retirement System (The System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provisions for benefits and contributions are established and can be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. Police officers are required to contribute 9.3% of gross earnings. For the year 2002, the Town contributed 5.33% for police officers. The contribution requirements for the Town of Alstead for the years 2000, 2001, and 2002 were $596, $1,616, and $2,682, respectively, which were paid in full in each year.

The State of New Hampshire funds 35% of employer costs for police officers employed by the Town. GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires this amount to be reported as a revenue and expenditure in the Town's financial statements. This amount $1,444 has been included on Exhibit B - Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds and is reconciled to the budgetary expenditures in Note 2-B.

4-B Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2002, the Town was a member of **The New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation and P/C Group Programs** which are pooled risk management programs under RSAs 5-B and 281-A. The workers' compensation and employer's liability policy provides statutory coverage for workers' compensation and up to $2,000,000 of employer's liability coverage. Primex retained $300,000 per occurrence for property, and $500,000 per occurrence for liability. The combined liability package includes coverage for property, auto, liability, errors and omissions, crime, and boiler and machinery. The membership and coverage run from January 1 through December 31 for workers' compensation. Coverage for property/liability just began at June 21, 2002 and runs through June 30, 2003. The estimated net contribution from the Town of Alstead billed and paid for the year ended December 31, 2002 was $7,698 for workers' compensation; and for the covered period ending June 30, 2003 was $14,048 for the P/C Group. The member participation agreements permit Primex to make additional assessments to members, should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. At this time, Primex foresees no likelihood of an assessment for this or any prior year.

4-C Contingent Liabilities

Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

4-D Private Trust Fund

The Charles N. Vilas Trust is a private trust which benefits the Town and the Fall Mountain Regional School District. The Chittenden Bank is the Trustee for the Vilas Trust. The market value of the assets held by the Charles N. Vilas Trust at December 31, 2002 is $2,263,236.

4-E New Reporting Standard

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34. *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. This statement establishes new financial reporting requirements for all state and local governments. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Town is required to implement this standard for the year ending December 31, 2004.

SCHEDULE A-1
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 2002

REVENUES	Estimated	Actual	Over (Under) Estimate
Taxes			
Property	$ 573,298	$ 580,882	$ 7,584
Land Use Change	4,300	5,714	1,414
Timber	7,000	5,216	(1,784)
Excavation	247	247	
Interest and Penalties on Delinquent Taxes	36,000	45,183	9,183
Other	300		(300)
Total Taxes	621,145	637,242	16,097
Licenses, Permits and Fees			
Motor Vehicle Permit Fees	230,000	236,512	6,512
Other	3,900	4,815	915
Total Licenses, Permits and Fees	233,900	241,327	7,427
Intergovernmental			
State			
Shared Revenue Block Grant	15,280	15,158	(122)
Meals and Rooms Distribution	56,153	56,153	
Highway Block Grant	75,778	75,778	
State and Federal Forest Land Reimbursement	5	5	
Other	1,415	1,618	203
Total Intergovernmental	148,631	148,712	81
Charges For Services			
Income From Departments	7,000	11,210	4,210
Miscellaneous			
Interest on Investments	10,000	10,354	354
Vilas Trust Income	58,000	59,720	1,720
Other	3,585	3,682	97
Total Miscellaneous	71,585	73,756	2,171
Other Financing Sources			
Operating Transfers In			
Interfund Transfers			
Special Revenue Funds	13,189	14,189	1,000
Trust Funds			
Expendable	25,000	25,000	
Total Other Financing Sources	38,189	39,189	1,000
Total Revenues and Other Financing Sources	1,120,450	$ 1,151,436	$ 30,986
Unreserved Fund Balance Used To Reduce Tax Rate	55,000		
Total Revenues, Other Financing Sources and Use of Fund Balance	$ 1,175,450		

See Independent Auditor's Report, page 1.

SCHEDULE A-2
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 2002

	Appropriations 2002	Expenditures Net of Refunds	Encumbered To 2003	(Over) Under Budget
Current				
General Government				
Executive	$ 44,250	$ 43,444	$	$ 806
Election and Registration	27,950	25,307		2,643
Financial Administration	45,050	36,479	7,000	1,571
Legal	15,000	13,525		1,475
Personnel Administration	106,600	83,232		23,368
Planning and Zoning	4,800	5,212		(412)
General Government Buildings	44,000	27,667		16,333
Cemeteries	3,500	3,500		
Insurance, not otherwise allocated	28,750	16,546		12,204
Advertising and Regional Associations	3,000	3,156		(156)
Other	16,000	12,140		3,860
Total General Government	338,900	270,208	7,000	61,692
Public Safety				
Police Department	110,979	99,999		10,980
Ambulance	24,550	23,114		1,436
Fire Department	50,900	49,889		1,011
Other		2,008		(2,008)
Total Public Safety	186,429	175,010		11,419
Highways and Streets				
Administration	40,400	38,941		1,459
Highways and Streets	255,300	245,514		9,786
Street Lighting	12,000	9,345		2,655
Other	101,462	101,460		2
Total Highways and Streets	409,162	395,260		13,902
Sanitation				
Administration	20,760	21,384		(624)
Solid Waste Collection	62,400	51,346		11,054
Total Sanitation	83,160	72,730		10,430
Health				
Administration	200	30		170
Health Agencies and Hospitals	13,000	13,932		(932)
Total Health	13,200	13,962		(762)
Welfare				
Administration	300	55		245
Direct Assistance	6,700	7,679		(979)
Total Welfare	7,000	7,734		(734)

SCHEDULE A-2 (Continued)
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 2002

	Appropriations 2002	Expenditures Net of Refunds	Encumbered To 2003	(Over) Under Budget
Culture and Recreation				
Parks and Recreation	5,500	3,003		2,497
Patriotic Purposes	3,000	2,825		175
Total Culture and Recreation	8,500	5,828		2,672
Conservation	1,000	803		197
Debt Service				
Interest - Tax Anticipation Notes	10,000	8,012		1,988
Lease Payments	18,230	18,230		
Total Debt Service	28,230	26,242		1,988
Capital Outlay				
Highway Truck/Sander	56,680	56,605		75
Fire Department Hose	10,000	9,912		88
Total Capital Outlay	66,680	66,517		163
Other Financing Uses				
Operating Transfers Out				
Interfund Transfers				
Special Revenue Funds	20,000	20,000		
Trust Funds				
Expendable	13,189	14,189		(1,000)
Total Operating Transfers Out	33,189	34,189		(1,000)
Total Appropriations, Expenditures and Encumbrances	$ 1,175,450	$ 1,068,483	$ 7,000	$ 99,967

See Independent Auditor's Report, page 1.

SCHEDULE A-3
TOWN OF ALSTEAD, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 2002

Unreserved - Undesignated Fund Balance - January 1		$ 165,540
Deduction		
Unreserved Fund Balance Used To Reduce 2002 Tax Rate		(55,000)
Addition		
2002 Budget Summary		
Revenue Surplus (Schedule A-1)	$ 30,986	
Unexpended Balance of Appropriations (Schedule A-2)	99,967	
2002 Budget Surplus		130,953
Unreserved - Undesignated Fund Balance - December 31		$ 241,493

23

51.

See Independent Auditor's Report, page 1.

SCHEDULE B-1
TOWN OF ALSTEAD, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
December 31, 2002

ASSETS	Shedd Porter Memorial Library	Arch Pond Committee	Vilas Pool	Conservation Commission	Elderly Housing Project	Transfer Station	Total
Cash and Equivalents	$ 12,898	$	$ 30,605	$ 7,503	$ 1	$	$ 51,007
Investments	17,621						17,621
Accounts Receivable (Net of Allowance for Uncollectibles)						809	809
Interfund Receivable						44,482	44,482
TOTAL ASSETS	$ 30,519	$ -0-	$ 30,605	$ 7,503	$ 1	$ 45,291	$ 113,919
LIABILITIES AND EQUITY							
Liabilities							
Deferred Revenue	$	$	$	$	$ 1	$	$ 1
Equity							
Fund Balances							
Unreserved							
Designated For Special Purposes	30,519		30,605	7,503		45,291	113,918
TOTAL LIABILITIES AND EQUITY	$ 30,519	$ -0-	$ 30,605	$ 7,503	$ 1	$ 45,291	$ 113,919

See Independent Auditor's Report, page 1.

SCHEDULE B-2
TOWN OF ALSTEAD, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2002

	Shedd Porter Memorial Library	Arch Pond Committee	Vilas Pool	Conservation Commission	Elderly Housing Project	Transfer Station	Total
Revenues							
Intergovernmental	$	$	$	$	$ 10,057	$	$ 10,057
Charges for Services						8,654	8,654
Miscellaneous	13,655	21	16,560	4,695			34,931
Other Financing Sources							
Operating Transfers In	20,416						20,416
Total Revenues and Other Financing Sources	34,071	21	16,560	4,695	10,057	8,654	74,058
Expenditures							
Current							
Sanitation						8,323	8,323
Conservation				950			950
Culture and Recreation	32,389		8,248				40,637
Capital Outlay					10,057		10,057
Other Financing Uses							
Operating Transfers Out		14,189					14,189
Total Expenditures and Other Financing Uses	32,389	14,189	8,248	950	10,057	8,323	74,156
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,682	(14,168)	8,312	3,745		331	(98)
Fund Balances - January 1	28,837	14,168	22,293	3,758		44,960	114,016
Fund Balances - December 31	$ 30,519	$ -0-	$ 30,605	$ 7,503	$ -0-	$ 45,291	$ 113,918

See Independent Auditor's Report, page 1.

SCHEDULE B-3
TOWN OF ALSTEAD, NEW HAMPSHIRE
Shedd Porter Memorial Library Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2002

Revenues		
Miscellaneous		
Interest	$ 853	
Shedd Fund	4,417	
Donations	8,385	
Other Financing Sources		
Operating Transfers In		
General Fund	20,000	
Trust Funds	416	
Total Revenues and Other Financing Sources		$ 34,071
Expenditures		
Current		
Culture and Recreation		
Salaries and Benefits	$ 13,413	
Other Administrative Costs	938	
Books, Periodicals and Programs	6,563	
Operations and Maintenance of Facilities	11,475	
Total Expenditures		32,389
Excess of Revenues and Other Financing Sources Over Expenditures		1,682
Fund Balance - January 1		28,837
Fund Balance - December 31		$ 30,519

26

See Independent Auditor's Report, page 1.

SCHEDULE B-4
TOWN OF ALSTEAD, NEW HAMPSHIRE
Arch Pond Committee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2002

Revenues	
Miscellaneous	
Interest	$ 21
Financing Uses	
Operating Transfers Out	
General Fund	14,189
Deficiency of Revenues	
Under Financing Uses	(14,168)
Fund Balance - January 1	14,168
Fund Balance - December 31	$ -0-

See Independent Auditor's Report, page 1.

SCHEDULE B-5
TOWN OF ALSTEAD, NEW HAMPSHIRE
Vilas Pool Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2002

Revenues		
Miscellaneous		
Interest	$ 356	
Vilas Trust	15,774	
Other	430	
Total Revenues		$ 16,560
Expenditures		
Current		
Culture and Recreation		
Salaries and Benefits	$ 4,738	
Other Administrative Costs	2,547	
Maintenance, Repairs and Other	963	
Total Expenditures		8,248
Excess of Revenues Over Expenditures		8,312
Fund Balance - January 1		22,293
Fund Balance - December 31		$ 30,605

See Independent Auditor's Report, page 1.

SCHEDULE B-6
TOWN OF ALSTEAD, NEW HAMPSHIRE
Conservation Commission Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2002

Revenues		
Miscellaneous		
Grants and Donations	$ 1,000	
Programs	3,657	
Interest	38	
Total Revenues		$ 4,695
Expenditures		
Current		
Conservation		950
Excess of Revenues Over Expenditures		3,745
Fund Balance - January 1		3,758
Fund Balance - December 31		$ 7,503

29

See Independent Auditor's Report, page 1.

SCHEDULE B-7
TOWN OF ALSTEAD, NEW HAMPSHIRE
Transfer Station Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2002

Revenues	
Charges for Services	
User Charges	$ 8,654
Expenditures	
Current	
Sanitation	8,323
Excess of Revenues Over Expenditures	331
Fund Balance - January 1	44,960
Fund Balance - December 31	$45,291

See Independent Auditor's Report, page 1.

SCHEDULE C-1
TOWN OF ALSTEAD, NEW HAMPSHIRE
Trust and Agency Funds
Combining Balance Sheet
December 31, 2002

ASSETS	Trust Expendable	Trust Nonexpendable	Agency	Total
Cash and Equivalents	$	$ 1,694	$	$ 1,694
Investments	139,839	377,135		516,974
Interfund Receivable			854,880	854,880
TOTAL ASSETS	$ 139,839	$ 378,829	$ 854,880	$ 1,373,548
LIABILITIES AND EQUITY				
Liabilities				
Intergovernmental Payable	$	$ 4,168	$ 854,880	$ 859,048
Equity				
Fund Balances				
Reserved For Endowments		322,063		322,063
Reserved For Special Purposes	139,839	52,598		192,437
Total Equity	139,839	374,661		514,500
TOTAL LIABILITIES AND EQUITY	$ 139,839	$ 378,829	$ 854,880	$ 1,373,548

See Independent Auditor's Report, page 1.

SCHEDULE I
TOWN OF ALSTEAD, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 2002

Motor Vehicle Permits Issued	$ 236,509
Dog Licenses and Penalties	2,670
All Other Collections	2,145
Remittances to Treasurer	$ 241,324

See Independent Auditor's Report, page 1.

SCHEDULE II
TOWN OF ALSTEAD, NEW HAMPSHIRE
Trust Funds
Summary of Principal and Income - Cost Basis
For the Fiscal Year Ended December 31, 2002

	Principal			
	Balance January 1, 2002	Additions	Withdrawals	Balance December 31, 2002
Cemetery - Perpetual Care	$ 190,937	$ 900	$	$ 191,837
Library Funds				
Kimball Fund	2,465			2,465
Carpenter Fund	500			500
C. F. Warren Fund	5,650			5,650
Whitton Endowment Fund	15,531			15,531
Total Library Funds	24,146			24,146
School and Other Funds				
Warren Monument and School Fund	5,262			5,262
Kingsbury School Fund	606			606
Wells and Smith Cemetery and School Funds	510			510
Maybelle H. Still Memorial Fund - Town History	13,715			13,715
Lufkin Memorial Fund - Historical Society	7,500			7,500
William Mikelonis	1,378			1,378
George T. Woodell	2,069			2,069
Total School and Other Funds	31,040			31,040
Capital Reserve Funds	87,000	14,189	25,000	76,189
Totals	$ 333,123	$ 15,089	$ 25,000	$ 323,212

Balance January 1, 2002	Income: Additions	Income: Withdrawals	Balance December 31, 2002	Balance of Principal and Income December 31, 2002
$ 55,376	$ 4,347	$ 7,124	$ 52,599	$ 244,436
4	38	42		2,465
1	8	9		500
9	88	97		5,650
26	242	268		15,531
40	376	416		24,146
67	82	149		5,262
1	8	9		606
1	9	10		510
33,594	1,277	7,500	27,371	41,086
467	124		591	8,091
63	23	25	61	1,439
21	33		54	2,123
34,214	1,556	7,693	28,077	59,117
13,040	1,433		14,473	90,662
$ 102,670	$ 7,712	$ 15,233	$ 95,149	$ 418,361

See Independent Auditor's Report, page 1.

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of the Board of Selectmen
Town of Alstead
Alstead, New Hampshire

In planning and performing our audit of the Town of Alstead for the year ended December 31, 2002, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to applicable individuals during the course of our audit fieldwork. Areas discussed included maintenance and reconciliation of the general ledger system.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

January 22, 2003

Plodzik & Sanderson
Professional Association

2002 Annual Report
Alstead Highway Department

The Highway Department did 1,262 feet of underdrain, with 9 catch basins and 8 cross culverts. Rip Rap was added to two separate areas. This work was all completed on the Pine Cliff Road (Lake Warren). The Highway Department still needs to replace the culverts that take away water from the dam, as the bottom of the present pipes are no longer there to carry the water properly. We would like to do this in the spring and summer of 2003. This will be a "Con Span Bridge" made of concrete. All DES permits are in place and this will finish the excavation work on the Pine Cliff Road.

Late spring and early summer paving projects were done on Main Street, Library Avenue, and Hill Road up to the Cook Hill Road. An apron was put on Pine Grove Road and Summer Street was also paved.

A section of Cobb Hill Road was upgraded using the glass from the Transfer Station. A layer of bankrun gravel was put over the glass and this was overlaid with crushed gravel.

Chloride was used on all our dirt roads this past summer (to help minimize the dust).

Crack sealing was done on the Walpole Valley Road and the Gilsum Mine Road from Pine Cliff Road to the Gilsum town line.

Road side mowing got started, but not much got finished due to the early snowfall. The snowfall so far this year has created a huge dent in our budget.

I want to thank everyone for their patience with the delays caused by road work this past summer and weather complications during the winter.

David Crosby
Road Agent

2002 Annual Report
Shedd Porter Memorial Library

This year's total circulation of 13,607 was divided among the following categories: adult fiction and non-fiction, junior books, magazines, and books on tape.

We welcomed 56 new members to the library this year.

"African Safari" was the theme for this summer's reading program. For the first time, all supplies for the program were provided by The Marion Holmes Memorial Summer Reading Fund, established with donations from family and friends of Marion Holmes of Langdon. Thanks to our story time readers: Jane Hutton, Mary Lou and David Hufffling, Bob Cunniff, Becky Wyman, Cheryl Bois, Mallory Fredriksen, and Brianna Smidutz. Thanks also to our crafters: Almut Yakovleff, Erin Heidorn, Patricia Fowler, Judy Ryner, and Joy Mahaffy.

Thanks to all the many people who made donations to the library: Mrs. Lora Whitton of Sarasota, Florida; Miss Catherine MacDonald of Marquis George MacDonald Foundation of New York; Mr. Frank Caruso of Cos Cob, Connecticut; the Lufkin Family; Mr. Ward Archer of California; the Maltby Family of NYC; and Norman Ussery of Acworth.

Our Annual Craft Fair will be held in March again this year, celebrating National Craft Month. Look for date and time on posters and in your local paper.

Thanks tomy assistants, Peggy Fullam, Lark Leonard, and Verna Niles for all thiir help. Thanks also to the Trustees and the people of Alstead and Langdon for their help. Thanks also to the Trustees and the people of Alstead and Langdon for their continued support.

Sincerely,

Julia Cunniff
Librarian

2002 Annual report
Shedd Porter Memorial Library Trustees

The Trustees wish to thank the many friends of the library for their continuing and generous support. Your donations over the past year have allowed the library to purchase more books than would otherwise be possible, for the greater enjoyment of all. The library can accept donations of recently published works of fiction and non-fiction, as well as cash donations. This year the cost of operating the library exceeded our budget so donations for books allowed us to continue to have a wide selection of books for our patrons. Our library continues to have one of the largest book circulations in the State of NH. Thank you also to the many volunteers who give time, effort, and support for the special programs that the library sponsors each year.

This year the Marion K. Holmes Memorial Summer Reading Program Fund was started and will continue to fund the summer reading program for many years to come.

We are please with work done by Albert Dole and his crew in repairing and painting the ceilings and walls that had been damaged by water over the past years. We invite you to come in and enjoy the completed renovations as well as our wonderful collection of books and other reading materials. Due to the complexities of the copper roof of the library we will continue to do our utmost to maintain the roof and prevent further damage and leakage.

We appreciate the dedication of Julia Cunniff, our librarian, and her staff for their work in maintaining and expanding our collection.

Also, there has been and is a renewed interest in the Friends of the Library and new members are welcome. If you are interested please call the library for further information.

Respectfully submitted,
Your Library Trustees

Almut Yakovleff, Chairman
Carol Renzelman, Secretary
Mary Lou Huffling, Treasurer
Erin Heidorn
Suzette Langlois

2002 Annual Report
Alstead Conservation Commission

The Alstead Conservation Commission meets on the first Wednesday of each month at 5:30 PM at the town offices. We invite residents to our meetings and welcome your insight and input.

This year, with the help of Southwest Regional Planning Commission, we culminated the task of creating a Cultural/Recreational Resource Map of Alstead. The town's points of interest, conservation land, lakes, streams, and trails depicted on the map should encourage residents and visitors to explore Alstead more readily. The maps were sold at the Alstead Festival and are available at the town offices and the library. We also provided information at the festival on invasive plants and the recycling of hazardous material in Keene.

This year the ACC participated in the Governor's Recycling Program by taking orders for and distributing compost bins. This should reduce the amount of household waste taken to the transfer station while providing enrichment to local gardens.

The ACC coordinated the efforts of 40 volunteers at a clean-up day at Papermill Park in early September enlisting the help of the police department, a youth group and neighborhood residents.

In September, we also monitored conservation easements by walking the properties and assessing the land.

We organized a Trail Day at Wellman Pond in early October to clear a new trail from the boat launch to along the pond to the snow mobile trail.

Signs have been restored, replaced, or newly installed at Pratt's Rock, Wellman Pond, and Camp Brook Road.

Currently we are working on a Natural Resource Inventory (NRI) of the town. The NRI, when completed, will assist the planning board in updating the Master plan.

Sincerely,
Joy Nalevanko, Cindy Hendrick, Sarah Webb and Howard Weeks

2002 Annual Report
Cold River Local Advisory Committee

The Cold River Local Advisory Committee has had a busy year. We have:

- Implemented a water quality monitoring program along the River and have plans to expand that effort. Preliminary testing results for pH, temperature, conductivity, dissolved oxygen and turbidity appear to support our assumption that the Cold River generally has excellent water quality.

- Hired an AmeriCorps member, Travis Hussey, to work with the 3rd, 4th, and 6th grades in Acworth, Langdon, Goshen-Lempster, and Vilas School and one high school class at FMRHS. Travis is teaching students about macroinvertebrates as part of water quality studies and is helping them to keep a nature journal. All efforts will ultimately guide what will become the "River Journal Calendar" at the end of the school year.

- Made comment upon four major wetland permit requests that have come before us: the replacement of three state bridges by NH DOT and a trout habitat enhancement project proposed by the NH Coldwater Fisheries Coalition.

- Held the 2nd Annual Winter Workshop Series at the Alstead Shedd-Porter Library. Three workshops, all well attended, were on: Wildflowers of the Cold River Watershed; Fish of the Cold River; and Bugs! Macroinvertebrates of the Cold River. Many thanks to the Alstead Shedd-Porter Library for letting us hold our workshops there.

- Worked with the Walpole Outdoor Education Committee and the Cheshire County Conservation District to bring David Carroll of Warner, NH to a wildly successful evening about TURTLES.

- Attended workshops and continued to educate ourselves on topics that pertain to rivers.

- Received several small grants to further projects in the Fall Mountain school district and beyond. We are grateful to the Fall Mountain Educational Endowment Association, the Vermont Institute of Natural Science, the Town of Alstead, & one anonymous grant source.

- Provided assistance to towns in the watershed as needed.

- Continued our work to develop a voluntary river management plan for the Cold River.

The Advisory Committee welcomes your participation in any or all of our Projects. If you are interested in joining our committee, please speak with the Selectmen in your town. If there is an opening on the committee, they make nominations to the board. However, with or without official membership status, we welcome all volunteers!

We thank everyone who has worked with us during the past year. In particular, the students, teachers, parents, community members, and administrators working with our "River Journal Calendar" project in the Fall Mountain District & Goshen-Lempster schools have been wonderful. A special thank you goes to David Carroll, "the turtle guy", for his inspiration and enthusiasm, and to Marilou Blaine of Alstead for her cheerful encouragement. Finally, we thank all the people of our beautiful watershed towns, for you are the ones who show your love for the land and waters around us in every way and for whom we put forth our endeavors.

Sincerely,

Deborah Hinman, Chair, Acworth
Pam O'Hara, Vice Chair, Walpole
Langdon: Jenny Polcari, Cathy MacDonald, Joanna Dennett
Alstead: Howard Weeks, Mike Heidorn, Sam Sutcliffe
Acworth: Laura Malinoski-Adams
Lempster: Erik Walker
Vicky Boundy, Senior Planner of Upper Valley Lake Sunapee Regional Planning Commission
Steve Couture, Director, NH River Management and Protection Program

Many thanks to previous CRLAC participants Gordon Gowen and Torrey Greene of Acworth; Max Warren of Lempster; Duncan Watson and Tina Tidd of Walpole; Almut Yakoleff of Alstead; and agency staff Tara Bamford of UVLSRPC and David Neils of NH DES.

Alstead Police Department Annual Report

Dear Board of Selectmen and Residents of Alstead:

I began serving as your chief on July 27, 2002 and immediately began establishing close working relationships with the other Alstead department heads, local business owners, Fall Mountain Regional School System, surrounding police departments, Cheshire County Attorney's Office and other various agencies.

Nine members presently staff the Alstead Police Department. A full-time chief, full-time sergeant, part-time officer, part-time secretary, animal control officer, two regular school crossing guards and two alternate school crossing guards.

- Jay Davis was hired as a part-time secretary to help with the paperwork load, answer the phone and greet citizens as they come into the station. She will be attending the part-time police academy this February in Keene and also work as a part-time patrol officer.
- Russell Pope, who has an extensive background in cruelty to animal investigations, was hired to take over as animal control officer.
- Phyllis Siani, who worked as a part-time secretary, was promoted to full-time sergeant. Sgt. Siani has six years experience with the Charlestown Police Department where she was an officer first class, prosecutor and certified RAD (Rape Aggression Defense) instructor.
- Sgt. Joseph Murray resigned in January to take a position in the private sector.
- Part-time Officer Michael Milano continues to serve the community working a couple shifts per week.
- The police department has two regular school crossing guards, Larry Pare and Elmer Moore. Karen Plaisted and David Huffling are alternates. They're all very dedicated to getting children safely through the crossings each school day, even when it's wicked cold or raining. I'm very elated to have them on my team.

A Vacant House Check Program was started in the fall. Citizens can stop by the police department and fill out a form with their emergency contact information. Officers will check the residence until the homeowner returns.

In August, the police department participated in the cleanup of Millot Green with the Alstead Conversation Commission and 40 concerned citizens. We plan to participate this spring and are hoping to make this a bi-annual event.

The police department is looking to expand its community involvements during the next year.

We are very happy with our new 2003 Ford Explorer. It enables us to better respond to the needs of our community during snow and ice storms. The Explorer can travel in areas

the Ford Crown Victoria can't maneuver. We were fortunate to outfit it with emergency equipment and lights through some very generous donations. I would like to thank the Police Committee for its recommendation to the Board of Selectmen to lease it.

On January 15, 2003, the police department was chosen for funding under the Local Law Enforcement Block Grant Program. We received an award amount of $19,134 and will contribute $2,126. in matching funds from the police-operating budget. This grant will allow the police department to purchase a new Windows based records management software program and two office computers. Training to all department personnel will be provided. This will enhance the police department's efficiency during investigations, provide detailed information transfer with other departments, provide a tracking mechanism to measure our effectiveness and permit us to be compliant with reporting NIBRS (National Incident Based Reporting System) data to the State of New Hampshire.

We are currently seeking a grant through the Bulletproof Vest Partnership Program as well as any other grants we feel we can obtain to better serve Alstead.

We plan to continue enforcing speed, following too closely and other traffic law violations within the school zone. I feel this to be extremely important so our children and school crossing guards remain safe. We will also target know problem areas, especially where accidents frequently occur.

Summary of Police Activities For 2002

Traffic

Motor Vehicle Accidents 25
Operating After Suspension 6
Driving While Intoxicated 7
Warnings issued 489
Citations issued 55

743 Calls for Service

Examples of some of the calls handled:

Aggravated Assault 1
Aggravated Felonious Sexual Assault 2
Bomb Threat 1
Burglary 10
Criminal Mischief 13
Domestic Dispute 11
Reckless Driving 17
Simple Assault 7
Suspicious Person/Vehicle/Incident 32

911 Hang-up/Open Line Calls 11

Assisted other agencies:

Alstead Fire Department 6
Alstead Ambulance 25

Walpole Police 28	Marlow Police 3	Surry Police 4	Charlestown Police 5
Langdon Police 25	Gilsum Police 3	Acworth Police 4	NH State Police 4
Keene Police 5	Other Agencies 10		

These statistics do not include the number of calls that the New Hampshire State Police answer when covering Alstead.

I am proud to work with my department members. They are dedicated to serving the citizens of Alstead with pride and integrity. Please feel free to stop by the station should you have any questions or suggestions. I'm more than happy to explain the operations of the police department.

I would like to thank the Board of Selectmen and Police Committee for their support.

Respectfully submitted,
Chief Christopher J. Lyons

Alstead Animal Control Report for 2002
November 1 to December 31

In two short months the number of licensed dogs was increased from 382 to 440. 11 dogs that were licensed in 2001 were confirmed as no longer residing in Alstead. There are currently 50 known unlicensed dogs in town that brings the number of known dogs to 490 out of an estimated 564 to 593. Gloria Seddon and I are making some procedural changes that will not affect those residents who normally license their dogs by May 1st. These changes will bring our procedure in-line with the current NH laws regarding failure to license or renew a license. I will ensure a fair and equal application for all of our residents. I would like to express my appreciation for the strong support and cooperation that Chief Lyons, the Selectmen and the residents of Alstead have given me.

Calls received:
1 report of lost Goat- found by owner.
1 Dog taken into protective custody and later returned to owner.
4 reports of stray dogs.
1 report of rabid skunk-dispatched.
1 report of dogs chasing horses.
1 Cruelty complaint of malnutrition of dog-follow-up in January.
1 Cruelty complaint in Pine Needles-Unfounded.
1 report of stray cats causing property damage in Pine Needles Estate.
1 report of dead dogs off Gilsum Mine Road-unfounded.
1 Nuisance dog on Forest Road-abatement issued.

Respectfully submitted,

Russell Pope
APD #16

2002 Annual Report
Alstead Fire Department

Once again this has been a busy year for the Fire Department. Our call volume was up slightly from 2001. We had several members take the Level I A & B firefighter class. Also, members attended Hazardous Materials Operations Level Training, Landing Zone Operations Training presented by the helicopter crew from Dartmouth-Hitchcock Medical Center, and participated in the "Cat-Shock" drunk-driving simulation presented at Fall Mountain Regional High School. Several members of the department have completed or are currently enrolled in a First Responder class, which will allow them to assist the Ambulance Squad.

Emergency crews are finding it difficult at times to locate individual's homes and businesses. Please be sure that your "911" street numbers are PROMINENTLY displayed where emergency crews can easily see them from the road (and please take snow banks into consideration).

Please be aware that the Fire Department and Ambulance Service are volunteer organizations and gratefully accept new members at any time. Training and equipment is provided free of cost to the individual. See me or any member for information on joining.

2002 Activity Report

14	Motor Vehicle Accidents	12	Meetings
16	Mutual Aid Calls	4	Alarm Investigations
2	Illegal Burns/Brush Fires	3	Carbon Monoxide Alarm Invest.
7	Trees/Wires Down	2	Chimney Fire
1	Car Fires	3	Electrical Problem
2	Assist the Ambulance	1	Subject Stuck in Elevator
5	Structure Fire	5	Training Sessions
1	Public Assist	11	Drills
3	Fire Prevention Education		

Total = 93 Calls

Kim J. Kercewich
Fire Chief

Carbon Monoxide Detectors and Smoke Detectors Save Lives

Report of Forest Fire Warden and State Forest Ranger

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands cooperate and coordinate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ALL outside burning. Fire permits are mandatory for all outside burning unless the ground where the burning is to be done (and surrounding areas) is completely covered with snow. Violations of RSA 227-L:17, the fire permit law and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines up to $2,000 and/or a year in jail, plus suppression cost.

A new law effective January 1, 2003 prohibits residential trash burning (RSA 125-N). Contact New Hampshire Department of Environmental Services at (800) 498-6868 or www.des.state.nh.us for more information

Help us to protect you and our forest resources. Most New Hampshire wildfires are human caused. Homeowners can help protect their homes by maintaining adequate green space around the house and make sure that the house number is correct and visible. Contact your fire department or the New Hampshire Division of Forests and Lands at www.nhdfl.org or 271-2217 for wildland fire safety information.

ONLY YOU CAN PREVENT WILDLAND FIRES

2002 FIRE STATISTICS

(All fires Reported thru November 10, 2002)

TOTALS BY COUNTY

	# of Fires	Acres
Belknap	52	13.5
Carroll	80	10.5
Cheshire	39	17
Coos	3	2.5
Grafton	53	21
Hillsborough	108	54.5
Merrimack	94	13.5
Rockingham	60	25.5
Strafford	31	23
Sullivan	20	6

CAUSES OF FIRES REPORTED

Arson/Suspicious	43
Campfire	31
Children	32
Smoking	32
Rekindle of Permit	3
Illegal	7
Lightning	36
Misc *	356

(*Misc: powerlines, fireworks, railroad, ashes, debris, structures, equipment.)

	Total Fires	Total Acres
2002	540	187
2001	942	428
2000	516	149

2002 Annual Report
Alstead Ambulance

Starting out the year with 2 calls on January 1, 2002 and ending up with 2 calls on December 31, 2002, its been a very busy year for the Alstead Ambulance and crew...in fact, our busiest ever. In 2002, we were called to 130 emergencies, 125 in town, with 5 requests for mutual aid to area communities. The majority of our calls are for medical emergencies, 87 in 2002, with 35 trauma calls and 8 "other", which include standing by on fire scenes and at bomb scares.

There has been a lot of talk around town this year about lack of manpower on the Ambulance and our ability to respond to calls. At certain points during the year we have relied heavily on the mutual aid system and have used personnel from Walpole and Langdon to round out our crews. I'd like to publicly thank them all for being willing to respond and help out. Alstead Ambulance completed calls with their assistance 24 times in 2002 (18% of our total calls).

55% of our calls came in between 7:00 am and 6:00 pm. We are a volunteer squad made up of community members holding down a variety of jobs and careers. Most of our members work outside of Alstead during the day. There were 7 (5% of our total volume) calls in 2002 where Alstead Ambulance could not transport patients due to lack of manpower. In these cases, Alstead crew members responded to the scene and provided initial care and outside ambulances were called in for transport.

I am proud to say that the Alstead Ambulance has added 6 new members to its ranks over the past year, many within the last few months. These new members will help us meet the challenges of another busy year ahead; we welcome their enthusiasm. Also new for us this year was the formations of an Ambulance Committee, designed to take a look at how the town is being served by the emergency medical services it currently has. Many members of this committee have agreed to stay on and help the squad in areas of efficiency, customer service, recruiting efforts and public relations. Thank you to everyone willing to positively contribute!

Finally, an appeal to any of our residents who are under a doctor's care; often , when we arrive on a scene, a patient is unable to speak for him /herself. A clearly written and up-to-date list of medications, medical conditions, allergies, and other pertinent information, in an easily accessible or visible place can quite literally be a lifesaver.

Tamsen Howes
Captain

2002 Annual Report
Alstead Historical Society

The Year has been a wonderful response of renewed interest in the Alstead Historical Society, its goals and objectives. Through the help and sincere interest in our society and museum, with Anne Meyer, consultant, we have added twenty-five to thirty members to our society. With the help of a transition committee which I appointed new by-laws, have our society's name registered with the State of New Hampshire as a tax exempt, non-profit organization, and are in the process of applying for a 501C non-profit status with the federal government.

In January of 2003, a board of trustees and a slate of officers for the Historical Society ware elected.

During 2002, small groups were formed and much work was accomplished in the areas of accession our collection, sorting and cleaning, protecting and preserving, and cataloging our vast collections of items which we have acquired. Workshops have been conducted to instruct us on the proper methods of handling, cleaning and storing items to preserve them for future generations.

An assessment of the condition and needs of our museum building and related costs to improve the environment that houses our collections is under way. We hope to be able to apply for grants to help with the cost of repairs and improvements to the Maybelle H. Still Memorial Building which houses our collections.

We currently have groups working on many projects, such as photo's, old documents, books postcards, textiles, glass, audio recordings of old timers, etc. To those of us interested in preserving our collections for future generations to learn from and enjoy, we find a sense of gratification in our work. We, the members of the Alstead Historical Society, would like to invite any and all of you folks that have a few hours and an interest in your town, past, present, and future, to please join us and help us as much, or as little as you can in our endeavors.

Respectfully submitted,
Bruce A. Bellows, President
The membership of the Alstead Historical Society

2002 Annual Report
Trustees of Trust Funds

As we all know, interest rates have dropped considerably and the income on our investments reflects these changes. As a result, the income for the library funds were only 43% of what it was in 2001. This creates another hardship for the library. With the $3,500.00 raised by the town, together with the income from our cemetery trust funs, we have been able to maintain our seven cemeteries in good order.

New cemetery trust funds established during 2002:

3/02	Margaret Dempsey – Alstead Center	$200.00
4/02	Raymond King - Pine Grove	$200.00
5/02	James O'Brien - Pine Grove	$200.00
6/02	Bernard Berger - West	$200.00
10/02	George Burroughs - West	$100.00

Cemetery lots are available and may be acquired by contracting Reginald Clark, cemetery commissioner, at 835-6007.

Respectfully,
Trustees of Trust Funds
Bruce A. Bellows
Reginald Clark
Roberta Young

Annual Report
2002 Alstead Cemetary Commission

During the past year routine mowing and trimming was performed at all of the cemeteries.

Special thanks go to Ed Hatch, and Jean and Ernie Rhoades for their efforts to keep the cemeteries in good shape.

Lots can be purchased by calling Reginald Clark at 835-6007.

We welcome Roberta Young to the Cemetery Commission.

Thanks,
Bruce Bellows
Reginald Clark
Roberta Young

ALSTEAD PLANNING BOARD
ANNUAL REPORT
2002

The Alstead Planning Board was busy last year with several additional work meetings as well as three joint meetings with the Zoning Board of Adjustment. The work meetings were used to plan work to update the Town's Master Plan, including a presentation by Southwest Region Planning Commission in April to assist with this endeavor, to work on developing a Wireless Telecommunications Facilities Ordinance, to update the Floodplain Management Ordinance, and to work on recommended changes to the Town's Zoning Ordinance.

On August 26th a Public Hearing was held for the proposed Wireless Telecommunications Facilities Ordinance, and on December 23rd a Public Hearing was held for the Floodplain Management Ordinance and for the Proposed Amendments to the Town of Alstead Zoning Ordinance. At both Public Hearings, the Board recommended affirmatively the adoption of these proposed ordinances.

The Alstead Planning Board received and approved three minor subdivisions. There were no applications received for major subdivisions.

The Planning Board plans to update the Master Plan in 2003, and welcomes public participation.

The regular meeting of the Alstead Planning Board is held on the second Monday of each month at 7:30PM, at the Alstead Municipal Building. Work meetings are scheduled as needed on the fourth Monday of the month. Anyone interested in participating is welcome.

The Board has openings for Alternate Members. If interested, please contact any Member of the Planning Board, or Members of the Select Board, for more information. We would welcome your participation and input!

Respectfully submitted,

Melanie Marsden/Administrative Support Person

Peter Rhoades, Chairman
Matt Saxton, ex officio
Don Bascom
Rose-Marie Caffrey
Randy Rhoades
Gloria Seddon
Rich Nalevanko
Juliana Stevens-Alternate
David Konesko-Alternate
Bonnie Vendig-Alternate

THE ALSTEAD ZONING BOARD OF ADJUSTMENT
ANNUAL REPORT FOR 2002

During this past year, the Board undertook the task of reviewing the Zoning Ordinance in its entirety, and made recommended changes to the Planning Board. The Board had three joint meetings with the Planning Board, one of which included an informational presentation from Southwest Region Planning Commission pertaining to procedural process and board roles.

Two requests for Special Exceptions were received. One was granted, yet received a Motion for Rehearing from those opposed. The Motion was denied, and the case went to Superior Court. The Court remanded the case to the Town, and a new Application was filed and heard in December. This second case was Denied Without Prejudice.

It has been busy from time to time answering procedural questions, as well as questions pertaining to the Ordinance. The Board plans to reprint the Zoning Ordinance book in the upcoming year, and is busy updating Zoning forms and instructions. Zoning Officer, Dale Wilson, has kept the Board informed concerning building permits and any activity that might require action by the Board.

The ZBA meets the first Monday of each month at 7:30PM, at the Alstead Municipal Building. The public is welcome. The board is currently looking for additional Members. Any citizen interested in becoming a Member is encouraged to contact any Member of the Zoning Board of Adjustment, or Members of the Select Board. Your participation would be welcomed!

David Fiske, Chairman
Samuel Sutcliffe, Member
Richard Minard, Member
David Collins, Member
Dennis Molesky, Member

Respectfully submitted,

Melanie Marsden

Melanie Marsden, Administrative Support Person

2002 Annual Report
Alstead Transfer Station & Recycling Center

Things are hoppin' at the Alstead Transfer Station and Recycling Center! The past year has brought a number of changes "down at the 'ol dump". The paper recycling bin has been relocated, putting all the recycling under one roof, we've increased the types of materials we are accepting for recycling to include almost all types of paper along with plastic bottles and metal cans, and we've opened a swap shop where residents can drop off or pick up household items that still have some useful life left in them.

I've received many questions about where our recyclables go. We market all of our recycling through the Northeast Resource Recovery Association, a non-profit cooperative who's sole mission is to help cities and towns with recycling. The roll-off containers that hold our paper and bottles/cans are pulled to the same facility in Billerica, Massachusetts. The paper is baled and sold to markets in this country and abroad. The bottles and cans are dumped onto the facility floor and separated by type of material (#1 plastic, #2 plastic, steel, aluminum), baled, and sold. Florescent bulbs are sent to a special waste facility in Maine; the metal and glass components are recycled. Propane tanks are pressure tested and those that pass are painted, fitted with new valves, and put back out on the market through tank-swap programs.

Does recycling make sense? It does. It currently costs the Town of Alstead $73/ton to dispose of trash. Landfills are filling up, incinerators are shutting down, and waste disposal is getting more and more expensive. Every bit of material that we can divert away from the waste stream is a cost savings, not to mention a savings of natural resources in the form of raw materials needed to manufacture new products. Your hard work diverted over 60 tons of paper alone this past year, for a savings of approximately $4,300. PLUS, we were paid for the paper we did recycle, off-setting the cost of trucking it. Great work, Alstead!

In the year to come, look for more recycling initiatives to start up including a construction & demolition debris recycling program and easier access to the containers for our elderly and physically challenged residents. I welcome your comments, questions and suggestions; drop in for a cup of coffee and don' forget to visit the Swap Shop!

Tamsen Howes
Manager

2002 Annual Report
Town Clerk/Tax Collector

The registration requirements for older cars (1988 or older) which was started in 2000 has presented some hardship on those who have acquired older vehicles. A reminder that in addition to the bill of sale you need one of the following documents:

a. Previous issued N.H. Registration.
b. Valid Out of State Title.
c. Verification of VIN (Form 19A).

If you have any question regarding a new registration, you may call the office. It is important to have the proper paperwork. I can process registrations by mail if necessary.

Molly and I had a week-long intensive training with the on line system in November 2002. We were placed on line the week of December 16, 2002. The learning process is progressing better than we expected. There will be delays on occasion due to the program and also the learning process. We will now be able to process more types of registrations and you the customer will not have to go to a sub-station.

I wish to thank Moderator Peter Rhoades for delivering the vote results to Keene after the two State elections. State vote results have to be delivered to Keene on election night which requires a very late trip.

Regarding taxes I again emphasize that one can pay whatever they are able to at any given time. To avoid interest charges it is to the taxpayers benefit to pay as much as you can..

Remember that dog licenses are to be renewed by April 30.

I thank you for your support this year and your patience with any delays that may occur while you are using this office especially now with the on line program.

Respectfully submitted,

Gloria Seddon

Date	Place of Birth	Child's Name	Father's Name	Mother's Name
01/10	Springfield, VT	Patnode, Justin William	Patnode, Andrew	Patnode, Pamela
02/02	Lebanon	Quigley, Christina Anne	Quigley, Christopher	Canale, Susanl
02/13	Keene	Lazzaro, Kathleen Elizabeth	Lazzaro, Scott	Lazzaro, Lori
02/28	Keene	Prentiss, Rowan Walker	Kallenberg, Christopher	Prentiss-Kallenberg,Kara
03/26	Peterborough	Bates, Rebecca Marie	Bates. Christopher	Bates, Jody
04/11	Keene	Blair, Aaron Marshall Rayos	Blair, John	Blair, Catherine
05/16	Peterborough	Dunnigan, Olivia Maia	Dunnigan, Peter	Dunnigan, Karen
05/28	Claremont	Czajkowski, Ethan Fraser	Czajkowski, Fraser	Czajkowski, Diane
05/29	Keene	Rhoades, Peter Randall	Rhoades, Randall	Rhoades, Jessica
06/07	Peterborough	Bellows, Anna Gray	Bellows, Barrett	Bellows, Gayle
06/16	Alstead	Hansen, Louisa Howard	Hansen, Peter	Hansen, Marjorie
07/22	Claremont	Lord, Olivia Ashleigh	Lord, Ralph	Lord, Elisabeth
07/22	Claremont	Lord, Harrison Walker	Lord, Ralph	Lord, Elisabeth
07/29	Keene	Sprague, Keeliauna Mercedes	Sprague, Chad	Sprague, Kelly
08/04	Keene	Bartlett, Warren Niall Rodger	Bartlett, Dan	Bartlett, Lindsay
08/23	Keene	Jasmin, Keanan Kenneth	Jasmin, Michael	Jasmin, Heather
10/15	Keene	Wilbur, Abigail Ann	Wilbur, Earl	Wilbur, Deborah

2002 MARRIAGES

Groom	Residence	Bride	Residence	Place of Marriage	Date
Gosnell, Jonah R.	Alstead	Plummer, Michelle L.	Alstead	Alstead	01/01
Beauregard, David B.	Alstead	Yardley, Sara L.	Alstead	Walpole	01/05
Whitbread, Fraser	Alstead	Holmes, Susan F.	Alstead	Alstead	01/24
Clark, Walter D.	Alstead	Robbins, Linda L.	Alstead	Alstead	05/18
Hanks, Ryan J.	Alstead	Beyerlein, Lindsey K.	Northfield	Moultonboro	06/08
Kilburn, Barry C.	Alstead	King, Pamela L.	Alstead	Langdon	07/26
Wilmott, Troy O.	Alstead	Mooney, Jessica E.	Alstead	Keene	08/03
Messier, Peter J.	Alstead	Gallagher, Sheryn R.	Alstead	Alstead	08/10
Trombly, Maurice A.	Alstead	Safronova, Faya A.	E. Greenwich RI	Alstead	09/13
Foster, Neal G.	Alstead	Peltier, Julie J.	Alstead	Alstead	10/05
Larios, Caesar A.	Alstead	Carden, Julie A.	Alstead	Alstead	10/19
Ring, Stephen M.	Alstead	Rock, Donalin H.	Alstead	Acworth	10/26
Ingalls, Richard C.	Alstead	Doolittle, Lisa K.	Alstead	Alstead	12/28

2002 Deaths

Name	Place of Death	Date
Pride, Gilbert E..	Keene	January 14
Rice, Judith F.	Springfield, Vt.	January 17
Obrien, James F.	Lebanon	January 29
Winham, Kenneth H.	Keene	February 17
Desrosiers, Roland L.	Lebanon	March 25
Savory, Dorothy B.	Westmoreland	April 23
Hall, Nancy	Keene	June 1
Crosby, Ora	Keene	June 14
Burroughs, George H.	Alstead	October 4
Clough, Ervin G.	Alstead	October 31
Clark, Joseph	Alstead	November 10
Clark, Richard G.	Keene	November 10
Haskins, Harriet L.	Keene	November 15
Krehel, George J.	Keene	December 1
Craig, Maxine B.	Alstead	December 6
Crosby, Vernon E.	Alstead	December 12
Krehel, Eva A.	Keene	December 14

TOWN OF ALSTEAD
PO BOX 60
ALSTEAD, NH 03602

BULK RATE
U.S. POSTAGE
PAID
ALSTEAD, NH
PERMIT NO. 5